EXHIBIT TO

| IN THE MATTER OF THE APPEAL OF THE PITTSBURG & MIDWAY COAL MINING CO.'S WELCH PERMIT NO. 497-T4. |))))) Docket No.: 07-4600) |
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MEMORANDUM IN SUPPORT OF
MOTION OF THE PITTSBURG & MIDWAY COAL MINING CO.
TO DISMISS PURPORTED APPEAL, WITH PREJUDICE

EXHIBIT "H"

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JOHN C. WILLSON
P.O. BOX 2244
GILLETTE, WYOMING 82717
Telephone: 307-682-8261

September 20, 2006

Mr. Richard A. Chancellor Administrator Land Quality Division Herschler Building 122 West 25th Street Cheyenne, WY 82002

Re: P&M Coals Welch Permit No. 497-T4

Dear Mr. Chancellor:

I received your letter of September 15, 2006 and appreciate the effort you have put into my complaint. I do agree with your conclusion that P&M Coal has not complied with its permit and regulatory obligations and that it cannot cover the full bond liability period. The time period you have allowed P&M to correct this violation is entirely too long. I do not agree with your other conclusions and hereby request an informal review of this decision by the Director of the Department of Environmental Quality as allowed by the Land Quality Division Rules & Regulations, Chapter 16, Section 1(e).

I am enclosing a copy of my letter to OSM stating my objections to your response to the Ten-Day Notice issued by OSM. DEQ should revoke the permit and the operator's license and has every legal right and responsibility to do so. I request that I, and my counsel, be allowed to participate in any hearing held before your office or the Environmental Quality counsel concerning this matter.

Very truly yours,

John C. Willson

cc: Dan B. Riggs, Esq.
Jeffrey W. Fleischman