



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

November 17, 2008

Mr. Samuel M. Hopkins, II  
Vice President and Chief Accounting Officer  
James River Coal Company  
901 E. Byrd Street, Suite 1600  
Richmond, VA 23219

**Re: James River Coal Company  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 6, 2008  
Form 10-K/A1 for Fiscal Year Ended December 31, 2007  
Filed April 29, 2008  
Response Letters Dated August 7, 2008 and October 24, 2008  
File No. 000-51129**

Dear Mr. Hopkins:

We have completed our review of your Form 10-K and related filings, and have no further comments at this time.

Sincerely,

Christopher J. White  
Branch Chief