



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 2, 2015

Via E-mail

Philip J. Cavatoni  
Chief Financial Officer  
Alpha Natural Resources, Inc.  
One Alpha Place, P.O. Box 16429  
Bristol, VA 24209

**Re: Alpha Natural Resources, Inc.  
Form 10-K for the Year Ended December 31, 2014  
Filed February 26, 2015  
Response Dated June 26, 2015  
File No. 001-32331**

Dear Mr. Cavatoni:

We have reviewed your filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Year Ended December 31, 2014

Item 2. Properties

Coal Reserves, page 48

1. Please confirm that in future filings you will include a statement with your mineral reserve table disclosing the mineral price assumptions used to establish the economic viability of your reserves.

Philip J. Cavatoni  
Alpha Natural Resources, Inc.  
July 2, 2015  
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You may contact John Coleman at (202) 551-3610 with questions about engineering comments.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining