



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

September 10, 2007

**Via U.S. Mail and Fax (276) 628-1729**

Mr. David C. Stuebe  
Chief Financial Officer  
Alpha Natural Resources, Inc.  
One Alpha Place, P.O. Box 2345  
Abingdon, VA 24212

**Re: Alpha Natural Resources, Inc. and Alpha NR Holding, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 1, 2007  
File No. 1-32423 and File No. 333-124319-17**

Dear Mr. Stuebe:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Brad Skinner

Brad Skinner  
Senior Assistant Chief Accountant