



DIVISION OF
CORPORATION FINANCE

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

September 11, 2023

Mark Marinko
Chief Financial Officer
SunCoke Energy, Inc.
1011 Warrenville Road , Suite 600
Lisle , Illinois 60532

Re: SunCoke Energy, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2022
File No. 1-35243

Dear Mark Marinko:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing