



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 15, 2015

Via E-mail

Mr. Martin D. Wilson, President  
Armstrong Energy Inc.  
7733 Forsyth Boulevard, Suite 1625  
St. Louis, Missouri 63105

**Re: Armstrong Energy, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2014**  
**Filed March 26, 2015**  
**File No. 333-191182**

Dear Mr. Wilson:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Offices of Beverages, Apparel and  
Mining