



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

DIVISION OF
CORPORATION FINANCE

November 14, 2019

Katherine T. Gates
General Counsel
SunCoke Energy, Inc.
1011 Warrenville Road, Suite 600
Lisle, IL 60532

Re: SunCoke Energy, Inc.
Registration Statement on Form S-3
Filed November 8, 2019
File No. 333-234585

Dear Ms. Gates:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Allison Handy