



DIVISION OF  
CORPORATION FINANCE

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

November 29, 2018

Mark C. Jensen  
Chief Executive Officer  
American Resources Corp.  
9002 Technology Lane  
Fishers, IN 46038

**Re: American Resources Corp.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed November 9, 2018**  
**File No. 000-55456**

Dear Mr. Jensen:

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 Telecommunications