



DIVISION OF  
CORPORATION FINANCE

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

June 14, 2019

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

**Re: American Resources Corp**  
**PRE 14C**  
**Filed June 5, 2019**  
**File No.001-38816**

Dear Mr. Jensen:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Schedule 14C filed June 5, 2019

Action by Written Consent, page 2

1. Please revise to state the title and amount of the securities to be authorized or issued, as required by Item 11 of Schedule 14A of Regulation 14A, or otherwise advise.

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.

You may contact Staff Attorney, Greg Dundas at 202-551-3436 or Legal Branch Chief, Celeste Murphy at 202-551-3257 with any other questions.

Sincerely,

Mark C. Jensen  
American Resources Corp  
June 14, 2019  
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Division of Corporation Finance  
Office of Telecommunications