



DIVISION OF  
CORPORATION FINANCE

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

May 22, 2023

Dale W. Boyles  
Chief Financial Officer  
Warrior Met Coal, Inc.  
16243 Highway 216  
Brookwood, Alabama 35444

**Re: Warrior Met Coal, Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2022**  
**Filed February 15, 2023**  
**File No. 001-38061**

Dear Dale W. Boyles:

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 Energy & Transportation