



DIVISION OF
CORPORATION FINANCE

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

December 9, 2022

Todd Munsey
Chief Financial Officer
Alpha Metallurgical Resources, Inc.
340 Martin Luther King Jr. Blvd
Bristol, Tennessee 37620

Re: Alpha Metallurgical Resources, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 7, 2022
File No. 001-38735

Dear Todd Munsey:

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