

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

February 28, 2023

John Turner Chief Financial Officer Atlas Energy Solutions Inc. 5918 W. Courtyard Drive, Suite 500 Austin, TX 78730

Re: Atlas Energy Solutions Inc.

Amendment No. 1 to Registration Statement on Form S-1

Exhibit No. 10.12 Filed February 9, 2023 File No. 333-269488

Dear John Turner:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance