



DIVISION OF  
CORPORATION FINANCE

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

December 27, 2023

Tracy Ohmart  
Chief Financial Officer  
Adams Resources & Energy, Inc.  
17 South Briar Hollow Lane, Suite 100  
Houston, Texas 77027

**Re: Adams Resources & Energy, Inc.**  
**Registration Statement on Form S-3**  
**Filed December 18, 2023**  
**File No. 333-276105**

Dear Tracy Ohmart:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Rucha Pandit at 202-551-6022 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Eugene McDermott