



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

DIVISION OF  
CORPORATION FINANCE

February 4, 2019

Lawrence D. Martin  
Chief Financial Officer  
Hallador Energy Company  
1660 Lincoln Street, Suite 2700  
Denver, CO 80264-2701

**Re: Hallador Energy Company**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed March 13, 2018**  
**File No. 001-34743**

Dear Mr. Martin:

We have completed our review of your filings. 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 Beverages, Apparel and  
Mining