



DIVISION OF  
CORPORATION FINANCE

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

February 22, 2022

Lawrence Martin  
Chief Financial Officer  
Hallador Energy Co  
1183 East Canvasback Drive  
Terre Haute, Indiana, 47802

**Re: Hallador Energy Co**  
**Form 10-K for the Fiscal Year ended December 31, 2020**  
**10-K filed March 9, 2021**  
**File No. 001-34743**

Dear Mr. Martin:

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