

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

March 31, 2023

Kirk P. Taylor Chief Financial Officer American Resources Corporation 12115 Visionary Way Fishers, IN 46038

> Re: American Resources Corporation Amendment to Form 10-K for the fiscal year ended December 31, 2021 File No. 001-38816

Dear Kirk P. Taylor:

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