



DIVISION OF
CORPORATION FINANCE

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

May 22, 2023

Dale W. Boyles
Chief Financial Officer
Warrior Met Coal, Inc.
16243 Highway 216
Brookwood, Alabama 35444

Re: Warrior Met Coal, Inc.
Form 10-K for the Fiscal Year ended December 31, 2022
Filed February 15, 2023
File No. 001-38061

Dear Dale W. Boyles:

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