

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**Amendment No. 2**  
to  
**FORM S-4**  
**REGISTRATION STATEMENT**  
UNDER  
*THE SECURITIES ACT OF 1933*

**NEW ATLAS HOLDCO INC.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

1311  
(Primary Standard Industrial  
Classification Code Number)

93-2154509  
(I.R.S. Employer  
Identification No.)

5918 W. Courtyard Drive, Suite 500  
Austin, Texas 78730  
(512) 220-1200

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

John Turner  
President and Chief Financial Officer  
New Atlas HoldCo Inc.  
5918 W. Courtyard Drive, Suite 500  
Austin, Texas 78730  
(512) 220-1200

(Name, address, including zip code, and telephone number, including area code, of agent for service)

*Copies of all communications, including communications sent to agent for service, should be sent to:*

Thomas G. Zentner  
Vinson & Elkins L.L.P.  
200 West 6th Street, Suite 2500  
Austin, Texas 78701  
(512) 542-8400

Approximate date of commencement of proposed sale of the securities to the public: As soon as practicable after this registration statement becomes effective and upon consummation of the transactions described in the enclosed information statement/prospectus.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box.

If this Form is filed to registered additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer   
Non-accelerated filer

Accelerated filer   
Smaller reporting company   
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

If applicable, place an X in the box to designate the appropriate rule provision relied upon in conducting this transaction:

Exchange Act Rule 13e-4(i) (Cross-Border Issuer Tender Offer)

Exchange Act Rule 14d-1(d) (Cross-Border Third-Party Tender Offer)

The registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended or until this Registration Statement shall become effective on such date as the U.S. Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

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**EXPLANATORY NOTE**

This Amendment No. 2 to the Registration Statement on Form S-4 (File No. 333-273585) of New Atlas HoldCo Inc. is being filed solely to amend Item 21 of Part II thereof and to transmit certain exhibits thereto. This Amendment No. 2 does not modify any provision of the information statement/prospectus constituting Part I or Items 20 or 22 of Part II of the Registration Statement. Accordingly, this Amendment No. 2 does not include a copy of the information statement/prospectus.

## PART II. INFORMATION NOT REQUIRED IN PROSPECTUS

### ITEM 20. INDEMNIFICATION OF DIRECTORS AND OFFICERS

Subsection (a) of Section 145 of the General Corporation Law of the State of Delaware (referred to as the “DGCL”) empowers a corporation to indemnify any person who was or is a party or who is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) by reason of the fact that the person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys’ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, suit or proceeding if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe the person’s conduct was unlawful.

Subsection (b) of Section 145 empowers a corporation to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that the person acted in any of the capacities set forth above, against expenses (including attorneys’ fees) actually and reasonably incurred by the person in connection with the defense or settlement of such action or suit if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the corporation unless and only to the extent that the Court of Chancery or the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability but in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which the Court of Chancery or such other court shall deem proper.

Section 145 further provides that to the extent a director or officer of a corporation has been successful on the merits or otherwise in the defense of any action, suit or proceeding referred to in subsections (a) and (b) of Section 145, or in defense of any claim, issue or matter therein, such person shall be indemnified against expenses (including attorneys’ fees) actually and reasonably incurred by such person in connection therewith; that indemnification provided for by Section 145 shall not be deemed exclusive of any other rights to which the indemnified party may be entitled; and the indemnification provided for by Section 145 shall, unless otherwise provided when authorized or ratified, continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to the benefit of such person’s heirs, executors and administrators. Section 145 also empowers the corporation to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against such person and incurred by such person in any such capacity, or arising out of his status as such, whether or not the corporation would have the power to indemnify such person against such liabilities under Section 145.

Section 102(b)(7) of the DGCL provides that a corporation’s certificate of incorporation may contain a provision eliminating or limiting the personal liability of a director to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director, provided that such provision shall not eliminate or limit the liability of a director (i) for any breach of the director’s duty of loyalty to the corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of the DGCL or (iv) for any transaction from which the director derived an improper personal benefit.

Our amended and restated certificate of incorporation will provide for indemnification of its directors, officers, employees and other agents to the maximum extent permitted by the Delaware General Corporation

Law, and our bylaws will provide for indemnification of its directors, officers, employees and other agents to the maximum extent permitted by the Delaware General Corporation Law.

In addition, we will enter into indemnification agreements with each of our directors and officers. These agreements will require us to indemnify these individuals to the fullest extent permitted under Delaware law against liabilities that may arise by reason of their service to us, and to advance expenses incurred as a result of any proceeding against them as to which they could be indemnified. We intend to enter into indemnification agreements with its future directors.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers or person controlling us pursuant to the foregoing provisions, we have been informed that in the opinion of the SEC, such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

## ITEM 21. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

(a) The following exhibits are filed as part of this registration statement:

### EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
2.1#	<a href="#"><u>Master Reorganization Agreement (attached as Annex I to the Information Statement/Prospectus that forms a part of this Registration Statement).</u></a>
3.1#	<a href="#"><u>Certificate of Incorporation of New Atlas HoldCo Inc.</u></a>
3.2#	<a href="#"><u>Form of Amended and Restated Certificate of Incorporation of New Atlas HoldCo Inc. (attached as Annex II to the Information Statement/Prospectus that forms a part of this Registration Statement).</u></a>
3.3#	<a href="#"><u>Bylaws of New Atlas HoldCo Inc.</u></a>
3.4#	<a href="#"><u>Form of Amended and Restated Bylaws of New Atlas HoldCo Inc. (attached as Annex III to the Information Statement/Prospectus that forms a part of this Registration Statement).</u></a>
4.1#	<a href="#"><u>Form of Common Stock Certificate of New Atlas HoldCo Inc.</u></a>
5.1#	<a href="#"><u>Opinion of Vinson &amp; Elkins L.L.P.</u></a>
8.1*	<a href="#"><u>Opinion of Vinson &amp; Elkins L.L.P. regarding certain U.S. federal income tax matters.</u></a>
23.1*	<a href="#"><u>Consent of Ernst &amp; Young LLP, independent registered public accounting firm to Atlas Energy Solutions Inc.</u></a>
23.2*	<a href="#"><u>Consent of Ernst &amp; Young LLP, independent registered public accounting firm to Atlas Sand Company, LLC.</u></a>
23.3#	<a href="#"><u>Consent of Vinson &amp; Elkins L.L.P. (included as part of Exhibit 5.1 hereto).</u></a>
23.4*	<a href="#"><u>Consent of Vinson &amp; Elkins L.L.P. (included as part of Exhibit 8.1 hereto).</u></a>
23.5#	<a href="#"><u>Consent of John T. Boyd Company, independent mining engineers and geologists.</u></a>
24.1#	<a href="#"><u>Power of Attorney (included on the signature page of the initial filing of this registration statement).</u></a>
99.1#	<a href="#"><u>John T. Boyd Company Summary of Reserves at December 31, 2021.</u></a>
99.2#	<a href="#"><u>Addendum to Summary Reserve Report of John T. Boyd Company as of December 31, 2022.</u></a>

<u>Exhibit No.</u>	<u>Description</u>
99.3#	<a href="#">Consent of Ben M. "Bud" Brigham (to be appointed to the Board of Directors of New Atlas HoldCo Inc.)</a> .
99.4#	<a href="#">Consent of Gayle Burselson (to be appointed to the Board of Directors of New Atlas HoldCo Inc.)</a> .
99.5#	<a href="#">Consent of Stephen C. Cole (to be appointed to the Board of Directors of New Atlas HoldCo Inc.)</a> .
99.6#	<a href="#">Consent of Stacy Hock (to be appointed to the Board of Directors of New Atlas HoldCo Inc.)</a> .
99.7#	<a href="#">Consent of A. Lance Langford (to be appointed to the Board of Directors of New Atlas HoldCo Inc.)</a> .
99.8#	<a href="#">Consent of Mark P. Mills (to be appointed to the Board of Directors of New Atlas HoldCo Inc.)</a> .
99.9#	<a href="#">Consent of Douglas Rogers (to be appointed to the Board of Directors of New Atlas HoldCo Inc.)</a> .
99.10#	<a href="#">Consent of Robb L. Voyles (to be appointed to the Board of Directors of New Atlas HoldCo Inc.)</a> .
101.INS#	Inline XBRL Instance Document (the XBRL Instance Document does not appear in the Interactive Data File because its iXBRL tags are embedded within the Inline XBRL document).
101.SCH#	Inline XBRL Taxonomy Extension Schema Document.
101.CAL#	Inline XBRL Taxonomy Extension Calculation Linkbase Document.
101.DEF#	Inline XBRL Taxonomy Extension Definition Linkbase Document.
101.LAB#	Inline XBRL Taxonomy Extension Label Linkbase Document.
101.PRE#	Inline XBRL Taxonomy Extension Presentation Linkbase Document.
104#	Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101).
107#	<a href="#">Filing Fee Table</a> .

\* Filed herewith.

# Previously filed.

## ITEM 22. UNDERTAKINGS

The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933, as amended ("Securities Act");

(ii) To reflect in the prospectus any facts or events arising after the effective date of this registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this registration statement or any material change to such information in this registration statement;

provided, however, that paragraphs (1)(i), (1)(ii) and (1)(iii) above do not apply if the registration statement is on FormS-3 and the information required to be included in a post-effective amendment by those paragraphs is

contained in reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934, as amended ("Exchange Act") that are incorporated by reference in the registration statement, or, as to a registration statement on Form S-3, is contained in a form of prospectus filed pursuant to Rule 424(b) that is a part of the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof;

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering;

(4) That, for the purpose of determining liability under the Securities Act to any purchaser:

(A) Each prospectus filed by the registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and

(B) Each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5), or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i), (vii), or (x) for the purpose of providing the information required by Section 10(a) of the Securities Act shall be deemed to be part of and included in the registration statement as of the earlier of the date such form of prospectus is first used after effectiveness or the date of the first contract of sale of securities in the offering described in the prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such date shall be deemed to be a new effective date of the registration statement relating to the securities in the registration statement to which that prospectus relates, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such effective date.

(5) That, for the purpose of determining liability of the registrant under the Securities Act to any purchaser in the initial distribution of the securities, the undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

(i) Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424;

(ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by the undersigned registrant;

(iii) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; and

(iv) Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.

The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act

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(and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the U.S. Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

The undersigned registrant hereby undertakes that:

(1) For purposes of determining any liability under the Securities Act, the information omitted from the form of prospectus filed as part of this registration statement in reliance upon Rule 430A and contained in a form of prospectus filed by the registrant pursuant to Rule 424(b)(1) or (4) or 497(h) under the Securities Act shall be deemed to be part of this registration statement as of the time it was declared effective.

(2) For the purpose of determining any liability under the Securities Act, each post-effective amendment that contains a form of prospectus shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Austin, State of Texas, on September 1, 2023.

**NEW ATLAS HOLDCO INC.**

\_\_\_\_\_  
\*  
Name: Ben M. Brigham  
*Executive Chairman and Chief Executive Officer*

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed below by the following persons in the capacities indicated below as of September 1, 2023.

<u>Signatures</u>	<u>Title</u>
_____ * Ben M. Brigham	Executive Chairman and Chief Executive Officer (Principal Executive Officer)
_____ * John Turner	President and Chief Financial Officer (Principal Accounting and Financial Officer)
_____ /s/ Dathan C. Voelter Dathan C. Voelter	Director

\*By: /s/ Dathan C. Voelter \_\_\_\_\_  
Dathan C. Voelter  
*Attorney-in-fact*



August 29, 2023

New Atlas HoldCo Inc.  
5918 W. Courtyard Drive, Suite 500  
Austin, Texas 78730

Re: New Atlas HoldCo Inc. Tax Opinion

Ladies and Gentlemen:

We have acted as counsel for New Atlas HoldCo Inc., a Delaware corporation ("**New Atlas**") and Atlas Energy Solutions Inc., a Delaware corporation ("**Atlas**"), in connection with the Master Reorganization Agreement, dated as of July 31, 2023 (the "**Master Reorganization Agreement**"), by and among New Atlas, Atlas, Atlas Sand Operating, LLC, a Delaware limited liability company ("**OpCo**"), AESI Merger Sub Inc., a Delaware corporation ("**Merger Sub Inc.**"), Atlas Operating Merger Sub, LLC, a Delaware limited liability company ("**Merger Sub LLC**") and, together with Merger Sub, Inc., the "**Merger Subs**"), Atlas Sand Holdings, LLC, a Delaware limited liability company ("**Holdings**"), and together with New Atlas, Atlas, OpCo, and the Merger Subs, the "**MRA Parties**").

Pursuant to the Master Reorganization Agreement, (i) Merger Sub Inc. will merge with and into Atlas, with Atlas surviving the merger as a direct, wholly owned subsidiary of New Atlas (the "**PubCo Merger**") and (ii) Merger Sub LLC will merge with and into OpCo, with OpCo surviving the merger as a wholly owned subsidiary (partially direct and partially indirect through Atlas) of New Atlas (the "**OpCo Merger**" and, together with the PubCo Merger, the "**Mergers**"). In connection with the registration statement on Form S-4 initially filed by New Atlas on August 1, 2023, including the Information Statement/Prospectus forming a part thereof, relating to the transactions contemplated by the Master Reorganization Agreement (the "**Registration Statement**"), you have requested our opinion as to material U.S. federal income tax matters.

In providing our opinion, we have examined and relied upon the Master Reorganization Agreement and the Registration Statement and such other documents, records, and papers as we have deemed necessary or appropriate in order to give the opinion set forth herein. In addition, we have assumed that (i) the Mergers and the related transactions will be consummated in accordance with the provisions of the Master Reorganization Agreement and as described in the Registration Statement (and no covenants or conditions described therein and affecting this opinion will be waived or modified), (ii) all of the information, facts, statements, representations, covenants, and undertakings set forth in the Master Reorganization Agreement and the Registration Statement are true, complete, and correct in all respects and will remain true,

Vinson & Elkins LLP Attorneys at Law  
Austin Dallas Dubai Houston London Los Angeles  
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complete, and correct in all respects at all times up to and including the effective times of transactions contemplated by the Master Reorganization Agreement, and no actions have been taken or will be taken that are inconsistent with such information, facts, statements, representations, covenants, or undertakings or that will make any such information, facts, statements, representations, covenants, or undertakings untrue, incomplete, or incorrect at the effective times of transactions contemplated by the Master Reorganization Agreement, (iii) the statements and representations made by representatives of New Atlas, Atlas, OpCo, Merger Sub Inc., Merger Sub LLC in their officer's certificates dated as of the date hereof and delivered to us for purposes of this opinion (the "**Officer's Certificate**") are true, complete and correct and will remain true, complete and correct at all times up to and including the effective times of transactions contemplated by the Master Reorganization Agreement, (vi) any statements made in any of the documents referred to herein qualified by knowledge, belief, or materiality or comparable qualification are true, complete, and correct in all respects and will continue to be true, complete, and correct in all respects at all times up to and including the effective times of transactions contemplated by the Master Reorganization Agreement, in each case without such qualification, (v) all documents submitted to us as originals are authentic, all documents submitted to us as copies conform to the originals, all relevant documents have been or will be duly executed in the form presented to us, and all natural persons who have executed such documents are of legal capacity, and (vi) all applicable reporting requirements with respect to the Mergers will be satisfied. If any of the assumptions described above are untrue for any reason, or if the Mergers are consummated in a manner that is different from the manner described in the Master Reorganization Agreement, the Officer's Certificate or the Registration Statement, our opinion as expressed below may be adversely affected.

Based upon and subject to the assumptions, limitations, and qualifications set forth herein and in the Registration Statement, (i) we hereby confirm the statements set forth in the Registration Statement under the heading the caption "Material U.S. Federal Income Tax Considerations of the Reorganization to U.S. Holders of Class A Common Stock," insofar as such discussion constitutes statements of U.S. federal income tax law or legal conclusions, constitutes our opinion as to the material U.S. federal income tax consequences of the PubCo Merger to certain U.S. holders of Class A Common Stock and (ii) it is our opinion that the PubCo Merger will qualify as either (A) a "reorganization" within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "**Code**"), and/or (B) together with the OpCo Merger, as part of integrated transactions constituting a related transfer governed by Section 351(a) of the Code (collectively, the "**Opinion**").

We express no opinion on any issue or matter relating to the tax consequences of the transactions contemplated by the Master Reorganization Agreement or the Registration Statement other than the Opinion set forth above. The Opinion is based on current provisions of the Code (and the legislative history thereto), Treasury Regulations promulgated thereunder, published pronouncements of the Internal Revenue Service, case law, and such other authorities as we have considered relevant, all as in effect and publicly available as of the date hereof. The authorities upon which the Opinion is based are subject to change or differing interpretations, possibly with retroactive effect. Any change in applicable laws or facts and circumstances surrounding the Mergers, or any inaccuracy in the information, facts, statements, representations, and covenants on which we have relied, may affect the continuing validity of the Opinion. We assume no responsibility to inform you of any such change that may occur or come to our attention.

We are furnishing the Opinion solely in connection with the filing of the Registration Statement. We hereby consent to the filing of this letter as an exhibit to the Registration Statement and to the references therein to us. In giving such consent, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended.

Very truly yours,

/s/ Vinson & Elkins L.L.P.

Vinson & Elkins LLP

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the reference to our firm under the caption “Experts” and to the use of our report dated February 15, 2023, with respect to the balance sheets of Atlas Energy Solutions Inc. included in Amendment No. 2 to the Registration Statement on Form S-4 (No. 333-273585) and related Prospectus of New Atlas HoldCo Inc. for the registration of its common stock.

/s/ Ernst & Young LLP

Austin, Texas  
September 1, 2023

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the reference to our firm under the caption “Experts” and to the use of our report dated February 15, 2023, with respect to the consolidated financial statements of Atlas Sand Company, LLC included in Amendment No. 2 to the Registration Statement on Form S-4 (No. 333-273585) and related Prospectus of New Atlas HoldCo Inc. for the registration of its common stock.

/s/ Ernst & Young LLP

Austin, Texas  
September 1, 2023