

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**FORM 10-Q/A
(Amendment No. 1)**

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2020

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission file number 001-34892

RHINO RESOURCE PARTNERS LP

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

27-2377517
(IRS Employer
Identification No.)

424 Lewis Hargett Circle, Suite 250
Lexington, KY
(Address of principal executive offices)

40503
(Zip Code)

(859) 389-6500
(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes No

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each Exchange on which registered
n/a	n/a	n/a

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

Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)

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 13(a) of the Securities Act.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

As of May 15, 2020, 13,078,668 common units, 1,143,171 subordinated units and 1,500,000 Series A preferred units were outstanding.

EXPLANATORY NOTE

Rhino Resource Partners LP (the “Partnership”) is filing this Amendment No. 1 (the “Amendment”) on Form 10-Q/A to amend the Company’s Quarterly Report on Form 10-Q for the quarter ended March 31, 2020, originally filed with the Securities and Exchange Commission (the “SEC”) on May 22, 2020 (the “Quarterly Report”), to disclose that it was relying on the conditional filing relief provided under the SEC’s Order, as amended (Release No. 34-88465) under Section 36 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), to delay the filing of such Quarterly Report due to circumstances related to the novel coronavirus (“COVID-19”) pandemic. The effects of the COVID-19 pandemic have limited the abilities of the Partnership’s employees to conduct normal business activities, including the preparation and review of the Quarterly Report. The Partnership is following the recommendations of governmental health authorities to minimize exposure risk for its employees, including having some employees work remotely. As a result of the implementation of such measures and due to the limited size of the Partnership’s accounting staff, the Partnership experienced difficulties in completing the normal financial closing processes and internal reviews that were required to timely file the Quarterly Report.

In addition, as required by Rule 12b-15 under the Exchange Act, the Partnership is including in this Amendment certifications from its principal executive officer and principal financial officer as required by Rule 13a-14(a) or Rule 15d-14(a) of the Exchange Act as exhibits to this Amendment. Because no financial statements have been included in this Amendment and this Amendment does not contain or amend any disclosure with respect to Items 307 and 308 of Regulation S-K, paragraphs 3, 4 and 5 of the certifications have been omitted. We are not including the certifications under Section 906 of the Sarbanes-Oxley Act of 2002 as no financial statements are being filed with this Amendment.

Except as described above, this Amendment does not amend, modify or update the information in, or exhibits to, the Quarterly Report. Furthermore, this Amendment does not change any previously reported financial results nor does it reflect events occurring after the filing of, the Quarterly Report. This Amendment should be read in conjunction with the Quarterly Report.

Item 6. Exhibits.

Exhibit Number	Description
31.1*	Certification of Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Section 7241)
31.2*	Certification of Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Section 7241)
32.1**	Certification of Chief Executive Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Section 1350)
32.2**	Certification of Chief Financial Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Section 1350)

The exhibits marked with the asterisk symbol (*) are filed with this Amendment.

The exhibits marked with the asterisk symbol (**) were furnished with the Quarterly Report. These certifications are not deemed “filed” for purposes of Section 18 of the Exchange Act.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

RHINO RESOURCE PARTNERS LP

By: Rhino GP LLC, its General Partner

Date: June 2, 2020

By: /s/ Richard A. Boone

Richard A. Boone
President, Chief Executive Officer and Director
(Principal Executive Officer)

Date: June 2, 2020

By: /s/ W. Scott Morris

W. Scott Morris
Senior Vice President and Chief Financial Officer
(Principal Financial Officer)

CERTIFICATION

I, Richard A. Boone, certify that:

1. I have reviewed this Amendment No. 1 to the Quarterly Report on Form 10-Q of Rhino Resource Partners LP;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

Date: June 2, 2020

/s/ Richard A. Boone

Richard A. Boone
President, Chief Executive Officer and Director

CERTIFICATION

I, W. Scott Morris, certify that:

1. I have reviewed this Amendment No. 1 to the Quarterly Report on Form 10-Q of Rhino Resource Partners LP;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

Date: June 2, 2020

/s/ W. Scott Morris

W. Scott Morris
Senior Vice President and Chief Financial Officer
