



DIVISION OF  
CORPORATION FINANCE

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

June 14, 2019

Kevin Gasque  
Chief Financial Officer  
Regalwood Global Energy Ltd.  
1001 Pennsylvania Avenue NW, Suite 220 South  
Washington, DC 20004

**Re: Regalwood Global Energy Ltd.**  
**Form 10-K for Fiscal Year Ended December 31, 2018**  
**Filed March 15, 2019**  
**Form 10-Q for the Quarterly Period Ended March 31, 2019**  
**Filed May 10, 2019**  
**File No. 001-38310**

Dear Mr. Gasque:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2018

Exhibits 31.1 and 31.2

1. We note that the certifications provided exclude paragraph 4(b) after the end of the transition period that allows this omission. Please amend the filing to provide revised certifications. You may file an abbreviated amendment that is limited to the cover page, explanatory note, signature page and paragraphs 1, 2, 4 and 5 of the certification. Refer to Exchange Act Rule 13a-14(a) and Item 601(b)(31) of Regulation S-K.

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Form 10-Q for the Quarterly Period Ended March 31, 2019

Exhibits 31.1 and 31.2

2. We note the certifications provided do not include paragraph 4(b) and the introductory language in paragraph 4 referring to internal control over financial reporting after the end of the transition period that allows these omissions. Please amend the filing to provide revised certifications. You may file an abbreviated amendment that is limited to the cover page, explanatory note, signature page and paragraphs 1, 2, 4 and 5 of the certification. Refer to Exchange Act Rule 13a-14(a) and Item 601(b)(31) of Regulation S-K.

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.

You may contact David Burton at (202) 551-3626 or Kevin Kuhar, Accounting Branch Chief, at (202) 551-3662 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery