



DIVISION OF  
CORPORATION FINANCE

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

October 15, 2021

Nicholas Stork  
Chief Executive Officer and Director  
Archaea Energy Inc.  
4444 Westheimer Road  
Suite G450  
Houston, Texas 77027

**Re: Archaea Energy Inc.**  
**Registration Statement on Form S-1**  
**Filed October 6, 2021**  
**File No. 333-260094**

Dear Mr. Stork:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Arthur Tornabene-Zalas at 202-551-3162 or Loan Lauren Nguyen, Legal Branch Chief, at 202-551-3642 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Matthew Pacey