

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

November 2, 2023

Ann Anthony Chief Financial Officer OPAL Fuels Inc. One North Lexington Ave. Suite 1450 White Plains, NY 10601

**Re: OPAL Fuels Inc.** 

Form 10-K for the Fiscal Year ended December 31, 2022

Filed March 29, 2023 File No. 001-40272

Dear Ann Anthony:

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