



DIVISION OF  
CORPORATION FINANCE

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

June 4, 2024

Robert Rasmus  
Chief Executive Officer  
Arq, Inc.  
8051 E. Maplewood Ave.  
Suite 210  
Greenwood Village, CO 80111

**Re: Arq, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 28, 2024**  
**File No. 333-279761**

Dear Robert Rasmus:

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 Robert Augustin at 202-551-8483 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services