



DIVISION OF  
CORPORATION FINANCE

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

January 21, 2021

Sean F. McClain  
President and Chief Executive Officer  
Montauk Renewables, Inc.  
680 Andersen Drive, 5<sup>th</sup> Floor  
Pittsburgh, PA 15220

**Re: Montauk Renewables, Inc.**  
**Form S-1**  
**Exhibit Nos. 10.17, 10.18, 10.20, 10.22, 10.23, 10.24, 10.26, 10.28, 10.29, 10.31, 10.34,**  
**10.35, 10.37 and 10.38**  
**Filed December 11, 2020**  
**File No. 333-241312**

Dear Mr. McClain:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance