

March 2, 2023

Terence Pegula
Chief Executive Officer
East Resources Acquisition Company
7777 NW Beacon Square Boulevard
Boca Raton, FL 33487

Acquisition Company
Statement on Schedule 14A
2022

Re: East Resources
Preliminary Proxy
Filed October 14,
File No. 001-39403

Dear Terence Pegula:

We have completed our review of your filings. 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 Finance

cc:

Daniel J. Harrist, Esq.