

July 1, 2022

Gary Hagerman
Chief Financial Officer
East Resources Acquisition Co
7777 NW Beacon Square Boulevard
Boca Raton, Florida 33487

Acquisition Co
Statement on Schedule 14A

Re: East Resources

Preliminary Proxy

Filed June 21, 2022
File No. 001-39403

Dear Mr. Hagerman:

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 Real Estate & Construction

cc:

Dan Harrist