



DIVISION OF
CORPORATION FINANCE

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

July 1, 2022

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

Re: East Resources Acquisition Co
Preliminary Proxy Statement on Schedule 14A
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