

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

DIVISION OF CORPORATION FINANCE

March 2, 2023

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

> Re: East Resources Acquisition Company Preliminary Proxy Statement on Schedule 14A Filed October 14, 2022 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.