



DIVISION OF  
CORPORATION FINANCE

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

September 12, 2022

A. T. (Trem) Smith  
President, Chief Executive Officer and Board Chair  
Berry Corporation (bry)  
16000 N. Dallas Parkway  
Suite 500  
Dallas, TX 75248

**Re: Berry Corporation (bry)**  
**Registration Statement on Form S-3**  
**Filed September 2, 2022**  
**File No. 333-267240**

Dear Mr. Smith:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Arthur Tornabene-Zalas at (202) 551-3162 or Timothy S. Levenberg, Special Counsel, at (202) 551-3707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Sarah Morgan, Esq.