



DIVISION OF
CORPORATION FINANCE

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

March 8, 2024

Bradley Gray
Chief Financial Officer
Diversified Energy Company plc
1600 Corporate Drive
Birmingham, Alabama 35242

Re: Diversified Energy Company plc
Schedule TO-I filed February 26, 2024
Response letter dated March 6, 2024
File No. 005-94334

Dear Bradley Gray:

We have reviewed your filing and your response letter dated March 6, 2024 and have the following comment. Please respond to this comment by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response. After reviewing your response to this comment, we may have additional comments.

Schedule TO-I filed February 26, 2024

General

1. We note your response to prior comment 1 and reissue the comment in full. As discussed with counsel, due to the limitation on participation in the Tender Offer, the Tender Offer does not comply with the all-holders requirement of Rule 13e-4(f)(8)(i), which requires that the Tender Offer be open to all target security holders, rather than just record holders. Refer to footnote 35 of Exchange Act Release No. 23421 (July 11, 1986).

We remind you that the filing persons are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Bradley Gray
Diversified Energy Company plc
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Please direct any questions to Blake Grady at 202-551-8573 or Christina Chalk at 202-551-3263.

Sincerely,

Division of Corporation Finance
Office of Mergers & Acquisitions

cc: David Miller, Esq.