



DIVISION OF  
CORPORATION FINANCE

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

November 19, 2024

John Brenman  
Chief Executive Officer  
Swiftmerge Acquisition Corp.  
4318 Forman Ave  
Toluca Lake, CA 91602

Tristan Yopp  
Chief Financial Officer  
AleAnna Energy, LLC  
Crecent Court, Suite 1860  
Dallas, TX 75201

**Re: Swiftmerge Acquisition Corp.  
AleAnna Energy, LLC  
Amendment No. 3 to Registration Statement on Form S-4  
Filed November 14, 2024  
File No. 333-280699**

Dear John Brenman and Tristan Yopp:

We have reviewed your amended registration statement and have the following comment(s).

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our November 7, 2024 letter.

Amendment No. 3 to Registration Statement on Form S-4

Notes to Consolidated Financial Statements

Note 13-Natural Gas Producing Activities (Unaudited)

Reserve Information, page F-81

1. We note your response to prior comment 4 and the expanded reconciliation of

changes in proved reserves on page F-81; however, no revision volumes are attributed to changes in sales prices. Footnote (1) explains your drilling activity during the years 2023 and 2022 as the only change in proved reserves; however, the economic limit associated with your proved reserves, as of December 31, 2023 using a volume-weighted average sales price of \$14.13 per Mcf, would occur sooner than if you used the year-end 2022 volume-weighted average sales price of \$24.55. This change in economic limit would correspond to a reduction in the forecasted volume of proved reserves; therefore, you would recognize a negative volume change due to reduced sales prices as of December 31, 2023.

The changes in the standardized measure on page F-83 presents a negative \$96.6 million decrease due to prices as of December 31, 2023, and a positive \$85.2 million increase due to prices as of December 31, 2022. Please review and revise your disclosure to present the corresponding volume changes in proved reserves associated with the changes in the volume-weighted average sales prices as of December 31, 2023 and December 31, 2022.

In addition, please refer to FASB ASC 932-235-50-5 for a list of significant change categories that should be presented separately in your tabular reconciliation. Note: "Extension and Discoveries" are a separate category from "Revisions of Previous Estimates."

As all of your reserves are proved undeveloped, this comment also relates to the volume changes in your proved undeveloped reserves presented on page 231.

Please contact Robert Babula, Staff Accountant, at 202-551-3339 or Gus Rodriguez, Staff Accountant, at 202-551-3752 if you have questions regarding comments on the financial statements and related matters. You may contact John Hodgins, Petroleum Engineer, at 202-551-3699, or Sandra Wall, Petroleum Engineer, at 202-551-4727 with questions about engineering comments. Please contact Irene Barberena-Meissner, Staff Attorney, at 202-551-6548 or Karina Dorin, Staff Attorney, at 202-551-3763 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Adam Namoury, Esq.  
Stephen Grant, Esq.