



DIVISION OF  
CORPORATION FINANCE

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

February 9, 2026

Eric Dyer  
Chief Financial Officer  
Tamboran Resources Corp  
Suite 01, Level 39, Tower One, International Towers Sydney  
100 Barangaroo Avenue, Barangaroo NSW 2000  
Australia

**Re: Tamboran Resources Corp  
Registration Statement on Form S-3  
Filed January 29, 2026  
File No. 333-293057**

Dear Eric Dyer:

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 Liz Packebusch at 202-551-8749 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: David J. Miller