



DIVISION OF  
CORPORATION FINANCE

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

April 28, 2015

James Cassidy  
President  
Black Grotto Acquisition Corporation, et al.  
215 Apolena Avenue  
Newport Beach, California 92662

**Re: Black Grotto Acquisition Corp  
Registration Statement on Form 10  
Filed on March 2, 2015  
File No. 000-55385**

**Brown Grotto Acquisition Corp  
Filed on March 2, 2015  
File No. 000-55386**

**Red Grotto Acquisition Corp  
Filed on March 2, 2015  
File No. 000-55387**

**Yellow Grotto Acquisition Corp  
Filed on March 2, 2015  
File No. 000-55388**

**Purple Grotto Acquisition Corp  
Filed on March 2, 2015  
File No. 000-55389**

**Noche Grotto Acquisition Corp  
Filed on March 3, 2015  
File No. 000-55390**

**White Grotto Acquisition Corporation  
Filed on March 3, 2015  
File No. 000-55391**

Dear Mr. Cassidy:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff

comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Matthew Crispino

Matthew Crispino  
Attorney-Advisor

cc: Lee Cassidy, Esq.  
Cassidy & Associates