



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

DIVISION OF  
CORPORATION FINANCE

February 19, 2020

Michael T. Gray  
Chief Executive Officer  
Tiberius Acquisition Corporation  
3601 N Interstate 10 Service Rd W  
Metairie, LA 70002

**Re: Tiberius Acquisition Corporation**  
**Amendment No. 1 to Form PRER14A**  
**Filed February 18, 2020**  
**File No. 001-38422**

Dear Mr. Gray:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Jeffrey W. Rubin, Esq.