



DIVISION OF  
CORPORATION FINANCE

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

Mailstop 4631

July 11, 2017

Ms. Khoo Lay Wah  
President and Chief Executive Officer  
Franklin Hill Acquisition Corp  
9454 Wilshire Blvd.  
Suite 610  
Beverly Hills, California 90212

**Re: Franklin Hill Acquisition Corp**  
**Form 10-K for fiscal year ended December 31, 2015**  
**Filed August 2, 2016**  
**Form 10-K for fiscal year ended December 31, 2016**  
**Filed March 31, 2017**  
**File No. 000-55561**

Dear Ms. Khoo:

We completed our review of your filings on July 3, 2017. 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,

/s/ Asia Timmons-Pierce, *for*

Pamela A. Long  
Assistant Director  
Office of Manufacturing and  
Construction