



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

March 7, 2017

James Cassidy  
President  
Bush Street Acquisition Corporation, et al.  
9454 Wilshire Boulevard, Suite 612  
Beverly Hills, California 90212

**Re: Bush Sound Acquisition Corp  
Registration Statement on Form 10-12(g)  
Filed January 18, 2017  
File No. 000-55734**

**Echo Sound Acquisition Corp  
Registration Statement on Form 10-12(g) -  
Filed January 18, 2017 (Amended February 22, 2017)  
File No. 000-55735**

**Forest Sound Acquisition Corp  
Registration Statement on Form 10-12(g)  
Filed January 18, 2017  
File No. 000-55736**

**Park Sound Acquisition Corp  
Registration Statement on Form 10-12(g)  
Filed January 18, 2017  
File No. 000-55737**

**Rain Sound Acquisition Corp  
Registration Statement on Form 10-12(g)  
Filed January 18, 2017  
File No. 000-55738**

**Rough Sound Acquisition Corp  
Registration Statement on Form 10-12(g)  
Filed January 18, 2017  
File No. 000-55739**

James Cassidy  
Bush Street Acquisition Corporation, et al.  
March 7, 2017  
Page 2

**Still Sound Acquisition Corp**  
**Registration Statement on Form 10-12(g)**  
**Filed January 18, 2017**  
**File No. 000-55740**

**Thicket Sound Acquisition Corp**  
**Registration Statement on Form 10-12(g)**  
**Filed January 18, 2017**  
**File No. 000-55741**

**Timber Sound Acquisition Corp**  
**Registration Statement on Form 10-12(g)**  
**Filed January 18, 2017**  
**File No. 000-55742**

Dear Mr. Cassidy:

We have completed our review of your filings. 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/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information Technologies  
and Services

cc: Lee W. Cassidy, Esq.  
Cassidy & Associates