



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

September 14, 2017

Via E-mail

Mr. James M. Cassidy
President and Director
Shamrock Grove Acquisition Corporation
9454 Wilshire Boulevard, Suite 612
Beverly Hills, CA 90212

**Re: Shamrock Grove Acquisition Corporation
Registration Statement on Form 10
Filed July 7, 2017
File No. 0-55814**

Dear Mr. Cassidy:

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.

Very truly yours,

/s/Asia Timmons-Pierce, *for*

Pamela A. Long
Assistant Director
Office of Manufacturing and Construction