



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  
Rose Grove Acquisition Corporation  
9454 Wilshire Boulevard, Suite 612  
Beverly Hills, CA 90212

**Re: Rose Grove Acquisition Corporation  
Registration Statement on Form 10  
Filed July 7, 2017  
File No. 0-55813**

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