



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

**Re: Tulip Grove Acquisition Corporation**  
**Registration Statement on Form 10**  
**Filed July 7, 2017**  
**File No. 0-55807**

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