



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

April 2, 2018

James M. Cassidy  
President and Director  
Aspen Forest Acquisition Corporation et al.  
9454 Wilshire Boulevard, Suite 612  
Beverly Hills, CA 90212

**Re: Aspen Forest Acquisition Corp  
Form 10-12G  
Filed January 19, 2018  
File No. 000-55887**

**Birch Forest Acquisition Corp  
Form 10-12G  
Filed January 19, 2018  
File No. 000-55888**

**Dense Forest Acquisition Corp  
Form 10-12G  
Filed January 19, 2018  
File No. 000-55889**

**Hickory Forest Acquisition Corp  
Form 10-12G  
Filed January 19, 2018  
File No. 000-55891**

**Hidden Forest Acquisition Corp  
Form 10-12G  
Filed January 19, 2018  
File No. 000-558892**

**Maple Forest Acquisition Corp  
Form 10-12G  
Filed January 19, 2018  
File No. 000-55890**

**Snowy Forest Acquisition Corp  
Form 10-12G  
Filed January 19, 2018  
File No. 000-55893**

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**Walnut Forest Acquisition Corp**  
**Form 10-12G**  
**Filed January 19, 2018**  
**File No. 000-558894**

**Willow Forest Acquisition Corp**  
**Form 10-12G**  
**Filed January 19, 2018**  
**File No. 000-55895**

Dear Mr. Cassidy:

We have completed our review of your filings. We remind you that the companies and their 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/ Erin E. Martin

Erin E. Martin  
Special Counsel  
Office of Financial Services

cc: Lee Cassidy, Esq.