



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

DIVISION OF  
CORPORATION FINANCE

November 22, 2019

Neil Richardson  
Chairman of the Board  
Twelve Seas Investment Co  
135 East 57th Street, 18th Floor  
New York, New York 10022

**Re: Twelve Seas Investment Co**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed September 27, 2019**  
**File No. 001-38540**

Dear Mr. Richardson:

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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Benjamin S. Reichel