



DIVISION OF  
CORPORATION FINANCE

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

February 20, 2019

David T. Hamamoto  
Chief Executive Officer  
DiamondPeak Holdings Corp.  
40 W 57th Street  
29th Floor  
New York, New York 10019

**Re: DiamondPeak Holdings Corp.**  
**Amendment No. 2 to Registration Statement on Form S-1**  
**Filed February 14, 2019**  
**File No. 333-229286**

Dear Mr. Hamamoto:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our December 17, 2018 letter.

Amendment No. 2 to Registration Statement on Form S-1

Description of Securities

Exclusive forum for certain lawsuits, page 136

1. We note your response to our prior comment 1 and we reissue in part. Please revise your exclusive forum provision and your disclosure to clarify whether your exclusive forum provision will apply to actions arising under the Exchange Act. In that regard, we note that your exclusive forum provision refers to "any action arising under the federal securities laws, as to which the Court of Chancery and the federal district court for the District of Delaware shall have concurrent jurisdiction." We also note that Section 27 of the Exchange Act creates exclusive federal jurisdiction over all suits brought to enforce

David T. Hamamoto  
DiamondPeak Holdings Corp.  
February 20, 2019  
Page 2

any duty or liability created by the Exchange Act or the rules and regulations thereunder.

You may contact Amy Geddes at (202) 551-3304 or Jean Yu at (202) 551-3305 if you have questions regarding comments on the financial statements and related matters. Please contact Susan Block at (202) 551-3210 or Justin Dobbie at (202) 551-3469 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure