



DIVISION OF  
CORPORATION FINANCE

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

October 8, 2020

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

**Re: DiamondPeak Holdings Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed August 24, 2020**  
**File No. 001-38821**

Dear Mr. Hamamoto:

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 Manufacturing