



DIVISION OF  
CORPORATION FINANCE

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

September 8, 2020

Vincent T. Cabbage  
Chief Executive Officer  
Tortoise Acquisition Corp.  
5100 W. 115th Place  
Leawood, Kansas 66211

**Re: Tortoise Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed July 10, 2020**  
**File No. 001-38823**

Dear Mr. Cabbage:

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

cc: Brenda Lenahan