



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

January 22, 2018

James Cassidy
Chief Executive Officer and Chief Financial Officer
Heron Street Acquisition Corporation
9545 Wilshire Boulevard, #612
Beverly Hills, CA 90212

**Re: Heron Street Acquisition Corporation
Form 10-K for the year ended December 31, 2016
Filed April 10, 2017
File No. 000-55671**

Dear Mr. Cassidy:

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,

/s/ Craig D. Wilson

Craig D. Wilson
Sr. Asst. Chief Accountant
Office of Information Technologies
and Services