



DIVISION OF  
CORPORATION FINANCE

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

October 19, 2018

Robert Purgason  
Chief Executive Officer  
Kayne Anderson Acquisition Corp.  
811 Main Street  
14th Floor  
Houston, TX 77002

**Re: Kayne Anderson Acquisition Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed August 27, 2018  
File No. 1-38048**

Dear Mr. Purgason:

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 Natural Resources