

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

November 22, 2019

Neil Richardson Chairman of the Board Twelve Seas Investment Co 135 East 57th Street, 18th Floor New York, New York 10022

> Re: Twelve Seas Investment Co Preliminary Proxy Statement on Schedule 14A Filed September 27, 2019 File No. 001-38540

Dear Mr. Richardson:

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 Energy & Transportation

cc: Benjamin S. Reichel