

February 2, 2021

Barbara Guterrez
Chief Financial Officer
TCO Group Holdings, Inc.
8950 E. Lowry Boulevard
Denver, Colorado 80230

Inc.

Statement on Form S-1
20, 2021

Re: TCO Group Holdings,
Amendment No. 1 to
Draft Registration
Submitted January
CIK No. 0001834376

Dear Ms. Guterrez:

We have reviewed your amended draft registration statement and have the following comment. Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this comment and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 1 to Draft Registration Statement
Prospectus Summary, page 1

1. We note your response to our prior comment 3. Please further revise your disclosure in the Summary to clarify that the sponsor's right to designate nominees for election to the board remains so long as it owns at least 5% of the Original Amount, which will also result in disproportionate representation.

Barbara Guterrez
FirstName
TCO GroupLastNameBarbara
Holdings, Inc. Guterrez
Comapany2,NameTCO
February 2021 Group Holdings, Inc.
February
Page 2 2, 2021 Page 2
FirstName LastName

You may contact Michael Fay at (202) 551-3812 or Kate Tillan at (202) 551-3604 if you have questions regarding the financial statements and related matters. Please contact Abby Adams at (202) 551-6902 or Laura Crotty at (202) 551-7614 with any other questions.

Sincerely,
Division of
Office of Life

Corporation Finance

Sciences
cc: Robert M. Hayward, P.C.