



DIVISION OF  
CORPORATION FINANCE

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

January 30, 2014

Via E-mail

Samuel Goldfinger  
Chief Financial Officer  
Committed Capital Acquisition Corporation  
411 W. 14th Street, 2nd Floor  
New York, NY 10014

**Re: Committed Capital Acquisition Corporation  
Current Report on Form 8-K  
Filed October 16, 2013  
File No. 000-52651**

Dear Mr. Goldfinger:

We have completed our review of your Form 8-K filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Dana Brown

John Dana Brown  
Attorney Advisor

cc: Via E-mail  
Jeffrey Schultz, Esq.