



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

DIVISION OF  
CORPORATION FINANCE

February 24, 2015

Via E-mail

Mr. Daniel J. Hennessy  
Chairman and Chief Executive Officer  
Hennessy Capital Acquisition Corp.  
700 Louisiana Street, Suite 900  
Houston, Texas 77002

**Re: Hennessy Capital Acquisition Corp.  
Amendment No. 5 to Schedule TO-I  
Filed February 20, 2015  
File No. 005-87838**

Dear Mr. Hennessy:

We have reviewed your letter dated February 23, 2015 and have the following comment.

General

1. We note your response to our prior comment regarding the application of Rule 13e-3 to the series of transactions in which you are engaged. Without necessarily agreeing or disagreeing with the analysis presented, the staff of the Division of Corporation Finance has determined not to undertake any further examination of this issue at this time. The staff nevertheless reserves the right to make further inquiry into this matter at a later time.

You may contact me at (202) 551-3503 if you have any questions.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

cc: Via E-mail  
Michael P. Heinz, Esq.  
Sidley Austin LLP