



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

January 16, 2018

Via E-Mail

Paul Zepf  
Chief Executive Officer  
Global Partner Acquisition Corp.  
1 Rockefeller Plaza, 11<sup>th</sup> Floor  
New York, New York 10020

**Re: Global Partner Acquisition Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed November 6, 2017  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed March 14, 2017  
File No. 001-37523**

Dear Mr. Zepf:

We have completed our review of your filings. 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,

/s/ Jay Ingram

Jay Ingram  
Legal Branch Chief  
Office of Manufacturing and  
Construction

Cc: Via E-Mail  
Joshua England, Esq.