



DIVISION OF  
CORPORATION FINANCE

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

July 12, 2019

Rajiv Shukla  
Chief Executive Officer  
Constellation Alpha Capital Corp.  
Emerald View, Suite 400  
2054 Vista Parkway  
West Palm Beach, FL 33411

**Re: Constellation Alpha Capital Corp.**  
**Form 10-K for the Fiscal Year ended March 31, 2019**  
**Filed June 14, 2019**  
**File No. 001-38118**

Dear Mr. Shukla:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Annual Report on Form 10-K for the fiscal year ended March 31, 2019

Constellation Alpha Capital Corp.

Notes to Financial Statements

Reconciliation of net loss per ordinary share, page F-10

1. In the reconciliation of net loss per ordinary share, you reflect an adjustment for income attributable to ordinary shares subject to redemption. Please explain in further detail how you calculated or determined the amount of this adjustment for each period presented.

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.

Rajiv Shukla  
Constellation Alpha Capital Corp.  
July 12, 2019  
Page 2

You may contact Linda Cvrkel at 202-551-3813 or Craig Arakawa at 202-551-3650 if you have questions regarding comments on the financial statements and related matters. Please contact Michael Killoy at 202-551-7576 or Pam Howell at 202-551-3357 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining