

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

DIVISION OF CORPORATION FINANCE

Mail Stop 4631

February 14, 2018

<u>Via E-Mail</u> Mr. Mohsin Y. Meghji Chairman and Chief Executive Officer M III Acquisition Corp. 3 Columbus Circle, 15th Floor New York, NY 10019

## Re: M III Acquisition Corp. Preliminary Merger Proxy Statement on Schedule 14A Filed December 8, 2017 File No. 1-37796

Dear Mr. Meghji:

We have completed our review of your filing. 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