



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2018

David Maura  
Chairman, President and Chief Executive Officer  
Mosaic Acquisition Corp.  
375 Park Avenue  
New York, NY 10152

**Re: Mosaic Acquisition Corp.**  
**Registration Statement on Form S-4**  
**Filed November 5, 2018**  
**File No. 333-228187**

Dear Mr. Maura:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Joshua Lobert, Staff Attorney, at 202-551-7150 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate and  
Commodities