

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

DIVISION OF CORPORATION FINANCE

October 26, 2020

Andrew A. McKnight Chief Executive Officer Fortress Value Acquisition Corp. 1345 Avenue of the Americas 46th Floor New York, New York 10105

Re: Fortress Value Acquisition Corp.

Form S-4

Exhibit No. 10.15 Filed August 27, 2020 File No. 333-248433

Dear Mr. McKnight:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance