



DIVISION OF
CORPORATION FINANCE

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

May 28, 2021

Daniel Hirsch
Chief Financial Officer
Cascade Acquisition Corp
1900 Sunset Harbour Dr., Suite 2102
Miami Beach, FL 33139

Re: Cascade Acquisition Corp
Form 8-K filed May 17, 2021
File No. 001-39728

Dear Mr. Hirsch:

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,

Division of Corporation Finance
Office of Real Estate & Construction