



DIVISION OF  
CORPORATION FINANCE

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

January 4, 2021

Jonathan Grebinar  
Company Counsel  
Fortress Capital Acquisition Corp  
1345 Avenue of the Americas  
45th Floor  
New York, New York 10105

**Re: Fortress Capital Acquisition Corp**  
**Amendment No. 1 to Form S-1 filed December 31, 2020**  
**File No. 333-251651**

Dear Mr. Grebinar :

We have reviewed your registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to our comment, we may have additional comments.

Amendment No. 1 to Form S-1

Risk Factors, page 36

1. We note the exclusive forum provision in Exhibit 4.4, Section 9.3 (Form of Warrant Agreement). In a new risk factor, please describe the provision including any risks or other impacts on investors and whether it applies to claims under the Securities Act or Exchange Act . If this provision does not apply to actions arising under the Securities Act or Exchange Act, please also ensure that the exclusive forum provision in the governing documents states this clearly, or tell us how you will inform investors in future filings that the provision does not apply to any actions arising under the Securities Act or Exchange Act.

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.

Jonathan Grebinar  
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Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Babette Cooper at 202-551-3396 or Shannon Menjivar at 202-551-3856 if you have questions regarding comments on the financial statements and related matters. Please contact Todd K. Schiffman at 202-551-3765 or Pam Long at 202-551-3765 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction