

M III Acquisition Corp.
3 Columbus Circle
15th Floor
New York, NY 10019

May 23, 2016

VIA EDGAR

Pamela Long
Assistant Director
Office of Manufacturing and Construction
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: M III Acquisition Corp.
Registration Statement on Form S-1
Filed April 19, 2016, as amended
File No. 210817

Dear Ms. Long:

On May 19, 2016, M III Acquisition Corp. (the "Company") requested acceleration of the effective date of the above-referenced Registration Statement so that it would become effective at 4:00 p.m. (New York time) on May 23, 2016, or as soon thereafter as practicable. We hereby withdraw our request.

Very truly yours,

/s/ Mohsin Y. Meghji
Mohsin Y. Meghji
Chairman and Chief Executive Officer

cc: Ellenoff Grossman & Schole LLP
Graubard Miller
