



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

March 3, 2016

Via e-mail

Mohsin Meghji  
Chairman and Chief Executive Officer  
M III Acquisition Corp.  
3 Columbus Circle, 15th Floor  
New York, NY 10019

**Re: M III Acquisition Corp.  
Amendment No. 2 to Draft Registration Statement on Form S-1  
Submitted February 12, 2016  
CIK No. 0001652362**

Dear Mr. Meghji:

We have reviewed your draft registration statement and have the following comments.

Director Independence, page 99

1. Please supplementally advise us what consideration, if any, was given to the fact that Mr. Farkas owns membership interests in your sponsor, as disclosed on page 107, in determining that he is an independent director.

You may contact Jeff Gordon at (202)551-3866 or John Cash at (202)551-3768 if you have questions regarding comments on the financial statements and related matters. Please contact Leland Benton at (202)551-3791 or Craig Slivka at (202)551-3729 with any other questions.

Sincerely,

/s/ Craig Slivka, for

Pamela Long  
Assistant Director  
Office of Manufacturing and  
Construction

CC: Stuart Neuhauser, Esq. (*via e-mail*)  
Ellenoff Grossman & Schole LLP