



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

October 22, 2015

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. 1 to Draft Registration Statement on Form S-1  
Submitted October 9, 2015  
CIK No. 0001652362**

Dear Mr. Meghji:

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

Summary, page 1

Founder shares, page 12

1. It appears that by virtue of your transfer of 20,000 founder shares to Mr. Marber, the number of forfeitable founder shares should have decreased by 20,000. Please revise throughout your prospectus.

Undertakings, page II-5

2. Please remove the undertakings (c)(3) and (c)(4). Please note that these undertakings are specific to a Rule 415 offering, which you are not conducting. Please refer to comment 13 of our letter dated October 1, 2015.

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.

Mohsin Meghji  
M III Acquisition Corp.  
October 22, 2015  
Page 2

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