

MCAP Acquisition Corporation
311 South Wacker Drive, Suite 6400
Chicago, Illinois 60606

December 3, 2021

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Alexandra Barone

Re: MCAP Acquisition Corporation
Registration Statement on Form S-4
Filed August 24, 2021, as amended
File No. 333-259027

Dear Ms. Barone:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, MCAP Acquisition Corporation hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 5:00 p.m. ET on Friday, December 3, 2021, or as soon as practicable thereafter.

Very truly yours,
MCAP ACQUISITION CORPORATION

/s/ Theodore L. Koenig
Theodore L. Koenig
Chairman and Chief Executive Officer

cc: Nelson Mullins Riley & Scarborough LLP
Jonathan H. Talcott
E. Peter Stand
