

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

FORM S-1  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

**MCAP Acquisition Corporation**  
(Exact name of registrant as specified in its charter)

**Delaware**

(State or other jurisdiction of  
incorporation or organization)

**6770**

(Primary Standard Industrial  
Classification Code Number)

**85-3978415**

(I.R.S. Employer  
Identification Number)

**311 South Wacker Drive, Suite 6400  
Chicago, Illinois 60606  
Telephone: (312) 258-8300**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Theodore L. Koenig  
Chairman and Chief Executive Officer  
311 South Wacker Drive, Suite 6400  
Chicago, Illinois 60606  
Telephone: (312) 258-8300**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

**Copies to:**

**Jonathan H. Talcott  
E. Peter Strand  
Nelson Mullins Riley & Scarborough LLP  
101 Constitution Ave, N.W., Suite 900  
Washington, DC 20001  
Telephone: (202) 689-2800**

**Alan Annex  
Jason Simon  
Greenberg Traurig, LLP  
1750 Tysons Boulevard, Suite 1000  
McLean, VA 22102  
Telephone: (703) 749-1300**

**Approximate date of commencement of proposed sale to the public:  
As soon as practicable after the effective date of this registration statement.**

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  **333-252607**

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

**CALCULATION OF REGISTRATION FEE**

<b>Title of each Class of Security being registered</b>	<b>Amount being Registered</b>	<b>Proposed Maximum Offering Price Per Security<sup>(1)</sup></b>	<b>Proposed Maximum Aggregate Offering Price<sup>(1)</sup></b>	<b>Amount of Registration Fee</b>
Units, each consisting of one share of Class A common stock, \$0.0001 par value, and one-third of one redeemable warrant <sup>(2)</sup>	2,875,000 Units	\$ 10.00	\$ 28,750,000	\$ 3,136.63
Shares of Class A common stock included as part of the units <sup>(3)</sup>	2,875,000 Shares	—	—	— <sup>(4)</sup>
Redeemable warrants included as part of the units <sup>(3)</sup>	958,333 Warrants	—	—	— <sup>(4)</sup>
<b>Total</b>		<u>                    </u>	<u>\$ 28,750,000</u>	<u>\$ 3,136.63<sup>(5)</sup></u>

- (1) Estimated solely for the purpose of calculating the registration fee.
- (2) Represents only the additional number of securities being registered. Does not include the securities that the Registrant previously registered on the Registration Statement on Form S-1 (File No. 333-252607).
- (3) Pursuant to Rule 416, there are also being registered an indeterminable number of additional securities as may be issued to prevent dilution resulting from stock splits, stock dividends or similar transactions.
- (4) Pursuant to Rule 457(g) under the Securities Act, no additional fee.
- (5) The Registrant previously registered securities having a proposed maximum aggregate offering price of \$287,500,000 on its Registration Statement on Form S-1, as amended (File No. 333-252607), which was declared effective by the Securities and Exchange Commission on February 25, 2021. In accordance with Rule 462(b) under the Securities Act, an additional number of securities having a proposed maximum offering price of \$28,750,000 is hereby registered, which includes securities issuable upon the exercise of the underwriters' over-allotment option.

**The Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.**

## EXPLANATORY NOTE

This Registration Statement on Form S-1 is being filed with respect to the registration of 2,875,000 additional units of MCAP Acquisition Corporation, a Delaware corporation (the "Registrant"), each consisting of one share of Class A common stock, par value \$0.0001 per share, and one-third of one redeemable warrant, pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and General Instruction V to Form S-1. Each whole warrant entitles the holder thereof to purchase one share of Class A common stock at a price of \$11.50 per share, subject to adjustment, and only whole warrants are exercisable. This Registration Statement relates to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-252607) (the "Prior Registration Statement"), initially filed by the Registrant on February 1, 2021 and declared effective by the Securities and Exchange Commission (the "Commission") on February 25, 2021. The required opinion of counsel and related consent and accountant's consent are attached hereto and filed herewith. Pursuant to Rule 462(b), the contents of the Prior Registration Statement, including the exhibits thereto, are incorporated by reference into this Registration Statement.

## CERTIFICATION

The Registrant hereby certifies to the Commission that (1) it has instructed its bank to pay the filing fee set forth on the cover page of this Registration Statement by a wire transfer of such amount to the Commission's account at U.S. Bank as soon as practicable (but no later than the close of business as of February 26, 2021), (2) it will not revoke such instructions, (3) it has sufficient funds in the relevant account to cover the amount of such filing fee and (4) it will confirm receipt of such instructions by its bank during regular business hours no later than February 26, 2021.

## PART II INFORMATION NOT REQUIRED IN PROSPECTUS

### Item 16. Exhibits and Financial Statement Schedules.

(a) All exhibits filed with or incorporated by reference in the Prior Registration Statement on Form S-1 (File No. 333-252607) are incorporated by reference into, and shall be deemed a part of, this Registration Statement, and the following additional exhibits are filed herewith, as part of this Registration Statement:

<u>Exhibit No.</u>	<u>Description</u>
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<a href="#">5.1</a>	<a href="#">Opinion of Nelson Mullins Riley &amp; Scarborough LLP</a>
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<a href="#">23.1</a>	<a href="#">Consent of Marcum LLP</a>
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<a href="#">23.2</a>	<a href="#">Consent of Nelson Mullins Riley &amp; Scarborough LLP (included in Exhibit 5.1)</a>
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<a href="#">24</a>	<a href="#">Power of Attorney (included on signature page to the Registrant's Prior Registration Statement on Form S-1 (File No. 333-252607) filed on February 1, 2021)</a>
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## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, on the 25<sup>th</sup> day of February, 2021.

### MCAP ACQUISITION CORPORATION

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

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

<u>Name</u>	<u>Position</u>	<u>Date</u>
<u>/s/ Theodore L. Koenig</u> Theodore L. Koenig	Chairman and Chief Executive Officer (Principal Executive Officer)	February 25, 2021
<u>/s/ Zia Uddin *</u> Zia Uddin	Co-President	February 25, 2021
<u>/s/ Mark A. Solovy *</u> Mark A. Solovy	Co-President	February 25, 2021
<u>/s/ Scott A. Marienau *</u> Scott A. Marienau	Chief Financial Officer (Principal Financial and Accounting Officer)	February 25, 2021
<u>/s/ Peter Gruszka *</u> Peter Gruszka	Director	February 25, 2021

\* Indicates that such individual signed their name pursuant to the power of attorney previously filed as Exhibit 24 to the Prior Registration Statement.

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NELSON MULLINS RILEY &  
SCARBOROUGH LLP  
ATTORNEYS AND COUNSELORS AT  
LAW

101 Constitution Avenue, NW | Suite 900  
Washington, DC 20001  
T 202.712.2800 F 202.712.2860  
nelsonmullins.com

February 25, 2021

MCAP ACQUISITION CORPORATION  
311 South Wacker Drive, Suite 6400  
Chicago, Illinois 60606

**Re: Registration Statement on Form S-1**

We have acted as counsel to MCAP Acquisition Corporation, a Delaware corporation (the “Company”), in connection with the preparation and filing of a Registration Statement on Form S-1 (the “462(b) Registration Statement”), with the Securities and Exchange Commission (the “Commission”) under the Securities Act of 1933, as amended (the “Securities Act”), which relates to the Company’s Registration Statement on Form S-1, as amended (File No. 333-252607) (the “Registration Statement”), initially filed by the Company on February 1, 2021 and declared effective by the Commission on February 25, 2021. The 462(b) Registration Statement relates to the public offering by the Company of (a) an additional 2,500,000 units (the “Firm Units”) of the Company, each such unit consisting of one share of the Company’s Class A common stock, par value \$0.0001 per share (“Common Stock”), and one-third of one warrant of the Company (each whole warrant, a “Warrant”); each whole Warrant entitles the holder thereof to purchase one share of Common Stock as specified in the Registration Statement, (b) up to an additional 375,000 units that the underwriters will have a right to purchase from the Company to cover over-allotments (the “Option Units” and, together with the Firm Units, the “Units”) and (c) all shares of Common Stock and all Warrants issued as part of the Units as specified in the Registration Statement. The Units are being offered and sold pursuant to a prospectus (the “Prospectus”) forming a part of the Registration Statement.

In connection with the opinion expressed herein, we have examined originals or copies, certified or otherwise identified to our satisfaction, of (i) the form of Amended and Restated Certificate of Incorporation of the Company that is filed as Exhibit 3.2 to the Registration Statement; (ii) the Bylaws of the Company that are filed as Exhibit 3.3 to the Registration Statement; (iii) the 462(b) Registration Statement; (iv) the Registration Statement; (v) the form of the underwriting agreement proposed to be entered into between the Company and the underwriters named therein (the “Underwriting Agreement”) that is filed as Exhibit 1.1 to the Registration Statement; (vi) the Specimen Unit Certificate that is filed as Exhibit 4.1 to the Registration Statement; (vii) the Specimen Class A Common Stock Certificate that is filed as Exhibit 4.2 to the Registration Statement; (viii) the Specimen Warrant Certificate that is filed as Exhibit 4.3 to the Registration Statement; (ix) the form of warrant agreement proposed to be entered into by and between the Company and Continental Stock Transfer & Trust Company, as warrant agent (the “Warrant Agent”), that is filed as Exhibit 4.4 to the Registration Statement; (x) a certificate of good standing with respect to the Company issued by the Secretary of State of the State of Delaware as of a recent date, and (xi) such other certificates, statutes and other instruments and documents as we considered appropriate for purposes of the opinion hereafter expressed. We have also reviewed such questions of law as we have deemed necessary or appropriate. As to matters of fact relevant to the opinion expressed herein, and as to factual matters arising in connection with our examination of corporate documents, records and other documents and writings, we relied upon certificates and other communications of corporate officers of the Company, without further investigation as to the facts set forth therein.

In our examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as original documents and the conformity to original documents of all documents submitted to us as copies. In addition, we have assumed the legal capacity of natural persons and the legal power and authority of all persons signing on behalf of the parties to all documents (other than the Company).

Based upon the foregoing, and subject to the qualifications, assumptions and limitations stated herein, we are of the opinion that:

1. The Units, when delivered to and paid for by the underwriters in accordance with the terms of the Underwriting Agreement, and assuming the due authorization, execution and delivery thereof by Continental Stock Transfer & Trust Company, as transfer agent, will constitute the legal, valid and binding obligations of the Company, enforceable against the Company in accordance with their terms, subject to applicable bankruptcy, insolvency, fraudulent conveyance, reorganization, moratorium and similar laws affecting creditors' rights and remedies generally, and subject, as to enforceability, to general principles of equity, including principles of commercial reasonableness, good faith and fair dealing (regardless of whether enforcement is sought in a proceeding at law or in equity).
2. The Common Stock included in the Units, when the Units are delivered to and paid for by the underwriters in accordance with the terms of the Underwriting Agreement, will be validly issued, fully paid and non-assessable.
3. The Warrants included in the Units, when the Units are delivered to and paid for by the underwriters in accordance with the terms of the Underwriting Agreement, and assuming the due authorization, execution and delivery of such Warrants by the Warrant Agent, will constitute the legal, valid and binding obligations of the Company, enforceable against the Company in accordance with their terms, subject to applicable bankruptcy, insolvency, fraudulent conveyance, reorganization, moratorium and similar laws affecting creditors' rights and remedies generally, and subject, as to enforceability, to general principles of equity, including principles of commercial reasonableness, good faith and fair dealing (regardless of whether enforcement is sought in a proceeding at law or in equity).

The opinion expressed herein is limited to the laws of the State of New York, the General Corporation Law of the State of Delaware and the federal laws of the United States of America, as in effect on the date hereof, and we express no opinion with respect to any other laws of the State of New York or the State of Delaware or the laws of any other jurisdiction.

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We express no opinion as to any matter other than as set forth herein, and no opinion may be inferred or implied herefrom. We assume no obligation to advise you of any changes in the foregoing subsequent to the date of this opinion.

We hereby consent to the filing of this opinion as an exhibit to the 462(b) Registration Statement and to the reference to this firm under the caption "Legal Matters" in the prospectus which forms a part of the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ Nelson Mullins Riley & Scarborough LLP

NELSON MULLINS RILEY & SCARBOROUGH LLP

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INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S CONSENT

We consent to the incorporation by reference in this Registration Statement of MCAP Acquisition Corporation (the "Company") on Form S-1 pursuant to Rule 462(b) under the Securities Act of 1933, as amended, of our report dated February 22, 2021, which includes an explanatory paragraph as to the Company's ability to continue as a going concern, with respect to our audit of the financial statements of MCAP Acquisition Corporation as of December 31, 2020 and for the period from November 12, 2020 (inception) through December 31, 2020, which report appears in the Prospectus on Amendment No. 2 to Form S-1, which is part of the Registration Statement of MCAP Acquisition Corporation (File No. 333-252607).

/s/ Marcum LLP

Marcum LLP  
Melville, NY  
February 25, 2021

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