

MCAP ACQUISITION CORPORATION

February 24, 2021

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549  
Attention: Todd Schiffman

**Re:    MCAP Acquisition Corporation (the “Company”)  
      Registration Statement on Form S-1  
      (File No. 333-252607) (the “Registration Statement”)**

Dear Mr. Schiffman,

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the Registration Statement so that such Registration Statement will become effective as of 4:00 p.m. on Thursday, February 25, 2021, or as soon thereafter as practicable.

Should you have any questions concerning this request, please contact me at (312) 258-8300 or our counsel, Jonathan H. Talcott at Nelson Mullins Riley & Scarborough LLP at (202) 689-2806.

[Signature page follows]

Very truly yours,

**MCAP ACQUISITION CORPORATION**

By: /s/ Theodore L. Koenig

Name: Theodore L. Koenig

Title: Chief Executive Officer

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[Signature Page to Acceleration Request Letter]