

**Cowen and Company, LLC**  
599 Lexington Avenue  
New York, NY 10022

February 24, 2021

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Todd Schiffman

Re: MCAP Acquisition Corporation  
Registration Statement on Form S-1  
Filed February 1, 2021, as amended  
File No. 333-252607

Dear Mr. Schiffman:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), the undersigned, which is acting as the representative of the underwriters of the offering, hereby joins in the request of MCAP Acquisition Corporation that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 4:00 p.m., Eastern time, on Thursday, February 25, 2021, or as soon as thereafter practicable.

Pursuant to Rule 460 of the General Rules and Regulations under the Act, the undersigned advises that as of the date hereof, in excess of 260 copies of the Preliminary Prospectus dated February 22, 2021 have been distributed to prospective underwriters and dealers, institutional investors, retail investors and others.

The undersigned advises that it has complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

*[Signature page follows]*

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Very truly yours,

COWEN AND COMPANY, LLC

By: /s/ Christopher Weekes

Name: Christopher Weekes

Title: Managing Director

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[Signature Page to Acceleration Request]