

COMMITTED CAPITAL ACQUISITION CORPORATION

411 W. 14th Street, 2nd Floor
New York, New York 10014

February 25, 2014

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: John Dana Brown

**Re: Committed Capital Acquisition Corporation
Post-Effective Amendment No. 3 to Form S-1 on Form S-3
Filed November 6, 2013, as amended on January 31, 2014 and February 11, 2014
File No. 333-174599**

Dear Mr. Brown:

With respect to the above-referenced Post-Effective Amendment No. 3 to Form S-1 on Form S-3 (the "POS-AM"), and pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, the undersigned hereby respectfully requests, on behalf of Committed Capital Acquisition Corporation (the "Company"), that the Securities and Exchange Commission (the "Commission") accelerate the effective date of the POS-AM to Thursday, February 27, 2014 at 10:00 a.m., or as soon as practicable thereafter.

In connection with the foregoing request, the Company acknowledges the following:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

The cooperation of the staff in meeting the timetable described above is very much appreciated.

Please call Jeffrey P. Schultz of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., counsel to the Company, at (212) 692-6732 with any comments or questions regarding the POS-AM.

Very truly yours,

/s/ Sam Goldfinger

Sam Goldfinger
Chief Financial Officer
