

Nebula Acquisition Corporation
Four Embarcadero Center
Suite 2350
San Francisco, CA 94111

January 8, 2018

VIA EDGAR

Irene Barberena-Meissner
United States Securities and Exchange Commission
Office of Natural Resources
100 F Street, N.E.
Washington, D.C. 20549

Re: Nebula Acquisition Corporation
Registration Statement on Form S-1
Filed December 12, 2017, as amended
File No. 333-222137

Dear Ms. Barberena-Meissner:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Nebula Acquisition Corporation hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 4:00 p.m. EST on Tuesday, January 9, 2018, or as soon as thereafter practicable.

Very truly yours,

/s/ Rufina Adams

Rufina Adams
Chief Financial Officer

cc: Ellenoff Grossman & Schole LLP
Freshfields Bruckhaus Deringer US LLP
