



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

DIVISION OF
CORPORATION FINANCE

December 4, 2018

Eric J. Zahler
Chief Executive Officer
Monocle Acquisition Corporation
750 Lexington Avenue, Suite 1501
New York, NY 10022

**Re: Monocle Acquisition Corporation
Registration Statement on Form S-1
Filed November 19, 2018
Amendment No. 1 to Registration Statement on Form S-1
Filed November 21, 2018
File No. 333-228470**

Dear Mr. Zahler:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement on Form S-1

Exclusive Forum Selection, page 116

1. We note your response to comment 1. We note that your amended and restated certificate of incorporation identifies federal district courts of the United States as the exclusive forum for the resolution of any complaint asserting a cause of action arising under the Securities Act. Please revise your prospectus to state that a court may determine that the provision is unenforceable, and to state that by agreeing to the provision, investors will not be deemed to have waived the company's compliance with the federal securities laws and the rules and regulations thereunder.

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Amendment No. 1 to Registration Statement on Form S-1

Exhibits

2. Please refer to Exhibit 3.2 and Section 12.1 thereof. We note that the language of the section and the prospectus summary of the exclusive forum provision don't align. Specifically, the prospectus summary disclosure appears broader than the exclusive forum provision in the charter. In this regard, we note your disclosure on page 44 of the initial filing that "if and only if the Court of Chancery of the State of Delaware dismisses any such action for lack of subject matter jurisdiction, such action may be brought in another state or federal court sitting in the State of Delaware." Please reconcile.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Laura Veator, Staff Accountant, at 202-551-3716 or Stephen Krikorian, Accounting Branch Chief, at 202-551-3488 if you have questions regarding comments on the financial statements and related matters. Please contact Donald Field, Attorney-Advisor, at 202-551-3680 or Dietrich King, Attorney-Advisor, at 202-551-8071 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Information Technologies
and Services