

**REPLAY ACQUISITION CORP.**  
**767 Fifth Avenue, 46th Floor**  
**New York, New York 10153**

April 2, 2019

**VIA EDGAR**

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

Re:     Replay Acquisition Corp.  
        Registration Statement on Form S-1  
        File No. 333-230347

Dear Mr. Dougherty:

Replay Acquisition Corp. (the "Company") hereby requests that the effective date of the Company's Registration Statement on Form S-1 (File No. 333-230347), be accelerated under Rule 461 of the Securities Act of 1933, as amended, so that it will be declared effective at 4:00 p.m., Eastern time, on Wednesday, April 3, 2019, or as soon thereafter as possible.

*[Remainder of page intentionally left blank.]*

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Sincerely,

**REPLAY ACQUISITION CORP.**

By: /s/ Edmond Safra  
Name: Edmond Safra  
Title: Co-Chief Executive Officer

By: /s/ Gregorio Wertheim  
Name: Gregorio Wertheim  
Title: Co-Chief Executive Officer

[Signature Page to Acceleration Request]

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