



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

October 11, 2018

David J. Matlin
Chief Executive Officer
Matlin & Partners Acquisition Corporation
585 Weed Street
New Canaan, CT 06840

**Re: Matlin & Partners Acquisition Corporation
Preliminary Proxy Statement on Schedule 14A
Filed August 9, 2018
File No. 1-38025**

Dear Mr. Matlin:

We have completed our review of your filing. 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.

Sincerely,

/s/ Loan Lauren P. Nguyen for

John Reynolds
Assistant Director
Office of Natural Resources

cc: Charles H. Still, Jr.
Bracewell LLP