



DIVISION OF  
CORPORATION FINANCE

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

October 7, 2020

Alok Oberoi  
Chief Executive Officer  
Global Synergy Acquisition Corp.  
540 Madison Avenue, 17th Floor  
New York, NY 10022

**Re: Global Synergy Acquisition Corp.  
Draft Registration Statement  
Submitted September 16, 2020  
CIK No. 0001823707**

Dear Mr. Oberoi:

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

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to our comment and your amended draft registration statement or filed registration statement, we may have additional comments.

Draft Registration Statement on Form S-1

Risk Factors, page 28

1. We note you provided a risk factor that states your independent registered public accounting firm's report contains an explanatory paragraph that expresses substantial doubt about the Company's ability to continue as a going concern. However, the audit report does not contain an explanatory going concern paragraph. Please clarify or consider revising this risk factor.

You may contact Peter McPhun at 202-551-3581 or Robert Telewicz at 202-551-3438 if you have questions regarding comments on the financial statements and related matters.

Alok Oberoi  
Global Synergy Acquisition Corp.  
October 7, 2020  
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Please contact Maryse Mills-Apenteng at 202-551-3457 or James Lopez at 202-551-3536 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Christian O. Nagler