

**Altitude Acquisition Corp.**  
400 Perimeter Center Terrace Suite 151  
Atlanta, Georgia 30346

December 7, 2020

**VIA EDGAR**

Irene Barberena-Meissner  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Energy & Transportation  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Altitude Acquisition Corp.  
Registration Statement on Form S-1, as amended  
Filed September 25, 2020  
File No. 333- 249071**

Dear Ms. Barberena-Meissner:

Pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, Altitude Acquisition Corp. respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 4:00 p.m. Washington D.C. time on December 8, 2020, or as soon thereafter as practicable.

Please call Jessica Chen of White & Case LLP at (212) 819-8503 to provide notice of the effectiveness of the Registration Statement.

*[Signature Page Follows]*

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Very truly yours,

**ALTITUDE ACQUISITION CORP.**

By: /s/ Gary Teplis

Name: Gary Teplis

Title: President and Chief Executive Officer

cc: Jessica Chen, White & Case LLP