

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549
Attention: Irene Barberena-Meissner

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

Dear Ms. Barberena-Meissner,

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), the undersigned hereby joins in the request of Altitude Acquisition Corp. 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. ET on Tuesday, December 8, 2020, or as soon as thereafter practicable.

Pursuant to Rule 460 of the General Rules and Regulations under the Act, the undersigned advises that as of the date hereof, approximately 250 copies of the Preliminary Prospectus dated November 30, 2020 have been distributed to prospective dealers, institutional investors, retail investors and others.

The undersigned advises that it has complied and will continue to comply with the requirements of Rule 5c2-8 under the Securities and Exchange Act of 1934, as amended.

[Signature Page Follows]

Very truly yours,

CANTOR FITZGERALD & CO.

By: /s/ Bala Murty

Name: Bala Murty

Title: Chief Operating Officer, Investment Banking