

Mallard Acquisition Corp.
19701 Bethel Church Road, Suite 302
Cornelius, NC 28031

October 8, 2020

VIA EDGAR

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

Re: Mallard Acquisition Corp.
Amendment No. 1 to Registration Statement on Form S-1
Filed September 21, 2020
File No. 333-248939

Dear Mr. Chinos:

On October 6, 2020, Mallard Acquisition Corp. requested acceleration of the effective date of the above-referenced Registration Statement so that it would become effective at 4:00 p.m. (New York time) on October 8, 2020, or as soon thereafter as practicable. We hereby withdraw our request until further notice.

Very truly yours,

/s/ P. Jeffrey Leck

P. Jeffrey Leck

Chief Executive Officer

cc: Ellenoff Grossman & Schole LLP
Hunter Taubman Fischer & Li LLC