

VIA EDGAR

October 13, 2020

U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549
Attn: Sergio Chinos

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

Dear Mr. Chinos:

On October 9, 2020, Chardan Capital Markets LLC requested acceleration of the effective date of the above referenced Registration Statement so that it would become effective at 4.00 pm, Eastern Time, on October 13, 2020, or as soon thereafter as practicable. We hereby withdraw our request until further notice.

Very truly yours,

CHARDAN CAPITAL MARKETS LLC

By: /s/ George Kaufman
Name: George Kaufman
Title: Managing Director