

New Beginnings Acquisition Corp.  
800 1st Street  
Unit 1  
Miami, FL 33139

October 29, 2020

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Pam Howell

**RE: New Beginnings Acquisition Corp. (the "Company")  
Registration Statement on Form S-1  
(File No. 333-248944) (the "Registration Statement")**

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Dear Ms. Howell:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the Registration Statement so that such Registration Statement will become effective as of 5:00 p.m. on October 29, 2020, or as soon thereafter as practicable.

[Signature page follows]

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Very truly yours,

**NEW BEGINNINGS ACQUISITION CORP.**

By: /s/ Michael S. Liebowitz

Name: Michael S. Liebowitz

Title: Chief Executive Officer

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