

Harmony Merger Corp.
777 Third Avenue, 37th Floor
New York, New York 10017
(212) 319-7676

March 20, 2015

VIA EDGAR

Mr. Russell Mancuso
Branch Chief
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

RE: Harmony Merger Corp. (the "Company")
Registration Statement on Form S-1
File No. 333-197330 (the "Registration Statement")

Dear Mr. Mancuso:

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 4:00 p.m. on Monday, March 23, 2015, or as soon thereafter as practicable.

In connection with the Company's request for acceleration of effectiveness of the above-referenced Registration Statement, the Company acknowledges the following:

(1) Should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

(2) The action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

(3) The Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities law of the United States.

Very truly yours,

HARMONY MERGER CORP.

By: /s/ Eric S. Rosenfeld

Eric S. Rosenfeld, Chief Executive Officer