

**GRAF INDUSTRIAL CORP.  
118 VINTAGE PARK BLVD, SUITE W-222  
HOUSTON, TEXAS 77070**

**VIA EDGAR**

September 28, 2020

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Kathleen Krebs

**Re: Graf Industrial Corp.  
Registration Statement on Form S-1 (the "Registration Statement")  
File No. 333-248434**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Graf Industrial Corp. (the "Company") hereby requests acceleration of the effective date of the above referenced Registration Statement to 4:00 p.m., Washington, D.C. time, on September 29, 2020, or as soon thereafter as practicable.

Please contact Elliott Smith, of White & Case LLP, outside counsel to the Company, at (212) 819-7644, as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

/s/ James A. Graf

James A. Graf

Chief Executive Officer

cc: Elliott Smith, White & Case LLP

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