

Quinpario Acquisition Corp. 2  
12935 N. Forty Drive, Suite 201  
St. Louis, MO 63141

January 14, 2015

**VIA EDGAR**

Mr. Jeffrey P. Riedler  
Assistant Director  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**RE: Quinpario Acquisition Corp. 2 (the "Company")  
Registration Statement on Form S-1  
File No. 333-198988 ( the "Registration Statement")**

Dear Mr. Riedler:

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 pm, Thursday, January 15, 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,

QUINPARIO ACQUISITION CORP. 2

By: /s/ D. John Srivisal  
Name: D. John Srivisal  
Title: President and CEO