

Growth Capital Acquisition Corp.  
The Chrysler Building  
405 Lexington Ave  
New York, NY 10174

August 17, 2020

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Trade & Services  
100 F Street, N.E.  
Mail Stop 3720  
Washington, D.C. 20549

Attention: Jeffrey R. Gordon, Staff Accountant  
Anne M. McConnell, Staff Accountant  
Edward M. Kelly, Senior Counsel  
Asia Timmons-Pierce, Special Counsel

**Re: Growth Capital Acquisition Corp.  
Amendment 1 to Draft Registration Statement on Form S-1  
Submitted April 3, 2020  
CIK 0001498233**

Ladies and Gentlemen:

**Growth Capital Acquisition Corp.** (the “**Company**”, “**we**”, “**us**” or “**our**”) hereby transmits its response to the letter received by us from the staff (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”), dated April 13, 2020 regarding our Amendment 1 to its Draft Registration Statement on Form S-1 submitted on April 3, 2020.

Simultaneously herewith, the Company has filed its Registration Statement on Form S-1 (the “**Registration Statement**”).

For the Staff’s convenience, we have repeated below the Staff’s comments in bold, and have followed each comment with the Company’s response.

**Amendment 1 to Draft Registration Statement on Form S-1 filed February 27, 2020**  
**Change in Auditor, page 153**

- 1. We have reviewed your response to prior comment 4. Item 304(a)(1)(ii) of Regulation S-K requires a statement whether the accountant’s report on the financial statements for either of the past two years contained an adverse opinion or a disclaimer of opinion or was qualified or modified as to uncertainty, audit scope, or accounting principles and a description of the nature of each such adverse opinion, disclaimer of opinion, modification, or qualification. This would include disclosure of uncertainty regarding the ability to continue as a going concern in the accountant’s report. As such, please revise your disclosure. Please also provide an updated exhibit.**

**Response:** We respectfully advise the Staff that the Registration Statement includes our financial statements for the years ended March 31, 2020 and 2019 and the report of Marcum LLP in connection with its audit of such financial statements. Based on the foregoing, we are of the view that disclosure under Item 304(a)(1)(ii) of Regulation S-K with regard to our former auditor and an updated Exhibit 16.1 from such auditor are no longer required to be included in the Registration Statement.

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We thank the Staff for its review of the foregoing. If you have further comments, we ask that you forward them by electronic mail to our counsel, Jeffrey Rubin, Esq. at [jrubin@egslp.com](mailto:jrubin@egslp.com) or by telephone at (212) 370-1300.

Very truly yours,

/s/ George Syllantavos  
George Syllantavos  
Co-Chief Executive Officer

cc: Jeffrey Rubin, Esq.  
Ellenoff Grossman & Schole LLP

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