October 9, 2020

Michael Burdiek Chief Executive Officer Motion Acquisition Corp. The Chrysler Building 405 Lexington Avenue New York, NY 10174

 $\label{eq:Re:Motion Acquisition} \mbox{\ensuremath{\mbox{\ensuremath}\ensuremath{\mbox{\ensuremath{\mbox{\ensuremath{\mbox{\ensuremath}\ensure$ 

Amendment No. 1 to

Filed October 5,

File No. 333-249061

Dear Mr. Burdiek:

2020

Page 2

Registration Statement on Form S-1

 $\label{eq:weak_problem} \mbox{We have reviewed your amended registration statement and have the following}$ 

comments. In some of our comments, we may ask you to provide us with information so we

may better understand your disclosure.

 $\,$  Please respond to this letter by amending your registration statement and providing the

requested information. If you do not believe our comments apply to your facts and

circumstances or do not believe an amendment is appropriate, please tell us why in your

response.

 $\label{eq:continuous} \mbox{ After reviewing any amendment to your registration statement and the information you}$ 

provide in response to these comments, we may have additional comments.

Amendment No. 1 to Registration Statement on Form S-1

Exhibit 4.4, page II-4

We note that the form of warrant agreement filed as Exhibit 4.4 provides that the company agrees that any action, proceeding or claim against it arising out of or relating in any way to the agreement shall be brought and enforced in the courts of the State of New York or the United States District Court for the Southern District of New York, and irrevocably submits to such which jurisdiction shall be exclusive. jurisdiction, If this provision requires investors in this offering to bring any such action, proceeding or claim in the courts of the State of New York or the United States District Court for the Southern District of New York, please disclose such provision in your registration statement, and disclose whether this provision applies to actions arising under the Securities Act or Michael Burdiek Motion Acquisition Corp. October 9, 2020

Exchange Act. If the provision applies to actions arising under the Securities  $\ensuremath{\mathsf{Act}}$  or

Exchange Act, please also add related risk factor disclosure. If this provision does not

apply to actions arising under the Securities Act or Exchange Act, please also ensure that

the provision in the warrant agreement states this clearly.

You may contact Jennifer O'Brien, Staff Accountant, at (202) 551-3721 or Ethan

regarding comments on the financial statements and related matters. Please contact Anuja

Horowitz, Accounting Branch Chief, at (202) 551-3311 if you have questions

A. Majmudar, Attorney-Adviser, at (202) 551-3844 or, in her absence, Karina Dorin, Attorney-Adviser, at (202) 551-3763 with any other questions.

Sincerely,

FirstName LastNameMichael Burdiek

Division of

Corporation Finance Comapany NameMotion Acquisition Corp.

Office of Energy &

Transportation
October 9, 2020 Page 2
cc: Jeffrey Gallant
FirstName LastName