

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Brigitte Lippmann

Re: Locust Walk Acquisition Corp.
Registration Statement on Form S-1
Filed December 18, as amended
File No. 333-251496

Dear Ms. Lippmann,

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), the undersigned hereby joins in the request of Locust Walk Acquisition Corp. that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 4:00 p.m. ET on Thursday, January 7, 2021, or as soon as thereafter practicable.

Pursuant to Rule 460 of the General Rules and Regulations under the Act, the undersigned advises that as of the date hereof, 250 copies of the Preliminary Prospectuses dated December 18, 2020 have been distributed to prospective dealers, institutional investors, retail investors and others.

The undersigned advises that it has complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities and Exchange Act of 1934, as amended.

[signature page follows]

Very truly yours,

CANTOR FITZGERALD & CO.

By: /s/ David Batalion

Name: David Batalion

Title: Managing Director