



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 17, 2018

James Cassidy  
President  
Mercury Trail Acquisition Corporation  
9454 Wilshire Boulevard, Suite 612  
Beverly Hills, CA 90212

**Re: Mercury Trail Acquisition Corporation**  
**Form 10-12G**  
**Filed June 21, 2018**  
**File No. 000-55946**

Dear Mr. Cassidy:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure

cc: Lee Cassidy, Esq.