

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

May 21, 2020

Stephen Sze Chief Executive Officer and Director PROFICIENT ALPHA ACQUISITION CORP 40 Wall St., 29th floor New York, NY 10005

> Re: PROFICIENT ALPHA ACQUISITION CORP Proxy Statement on Form PREM14A Filed March 23, 2020 File No. 001-38925

Dear Mr. Sze:

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 Finance