



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

DIVISION OF
CORPORATION FINANCE

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