



DIVISION OF  
CORPORATION FINANCE

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

May 26, 2020

Suying Liu  
Chairman and Chief Executive Officer  
Mountain Crest Acquisition Corp.  
311 West 43rd Street, 12th Floor  
New York, NY 10036

**Re: Mountain Crest Acquisition Corp.  
Registration Statement on Form S-1  
Filed May 15, 2020  
File No. 333-238320**

Dear Dr. Liu:

We have reviewed your registration statement and have the following comments. In some of our comments we may ask you to provide us information so that 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 that our comments apply to your facts and circumstances or do not believe that an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement on Form S-1 filed May 15, 2020

Note 1- Description of Organization and Business Operations, page F-7

1. You disclose here and throughout the filing, for example, pages 11 and 14, that the offering price and the initial redemption price are \$10.00 per unit. You make numerous references also to an offering price and a redemption price of \$10.20 per share here and elsewhere in the filing, for example, pages 13 and 25. Please revise to address the apparent discrepancy, or advise us why you believe that no revision is needed.

Note 8 – Subsequent Events, page F-14

2. Revise to update the date through which subsequent events were evaluated for the March 31, 2020 interim financial statements. Refer to ASC 855-10-50-1.

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Signatures, page 116

3. Your principal accounting officer or controller also must sign the registration statement. Additionally, any person who occupies more than one of the specified offices, for example, principal financial officer and principal accounting officer or controller, must indicate each capacity in which he signs the registration statement. See instructions for signatures on Form S-1, and revise.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact SiSi Cheng, Staff Accountant, at (202) 551-5004 or Kevin W. Stertzel, Staff Accountant, at (202) 551-3723 if you have questions regarding comments on the financial statements and related matters. Please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 or Sherry Haywood, Senior Counsel, at (202) 551-3345 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Giovanni Caruso, Esq.