



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

DIVISION OF  
CORPORATION FINANCE

February 8, 2021

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

**Re: Mountain Crest Acquisition Corp.  
Proxy Statement on Schedule 14A  
Filed November 9, 2020  
File No. 001-39312**

Dear Mr. Liu:

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 Trade & Services

cc: Tahra Wright