



DIVISION OF  
CORPORATION FINANCE

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

May 5, 2022

Nicholas Dermatas  
Chief Financial Officer  
North Mountain Merger Corp.  
767 Fifth Avenue, 9th Floor  
New York, NY 10153

**Re: North Mountain Merger Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 22, 2022**  
**File No. 001-39523**

Dear Mr. Dermatas:

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 Technology

cc: Raphael N. Russo