



DIVISION OF
CORPORATION FINANCE

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

May 3, 2023

Scott Klossner
Chief Financial Officer
Mercato Partners Acquisition Corporation
2750 E. Cottonwood Parkway Suite #500
Cottonwood Heights, UT 84121

Re: Mercato Partners Acquisition Corporation
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed April 4, 2023
File No. 001-41017

Dear Scott Klossner:

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