

February 8, 2021

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

Acquisition Corp.

Schedule 14A

2020

Re: Mountain Crest

Proxy Statement on

Filed November 9,

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