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October 7, 2021

Division of Corporate Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Attn: Lauren Hamill
Christopher Edwards

Re: Mountain Crest Acquisition Corp. II
Amendment No. 4 to Registration Statement on Form S-4
Filed on October 4, 2021
File No. 333-255493

Dear Ms. Hamill and Mr. Edwards:

On behalf of Mountain Crest Acquisition Corp. II (the "**Company**"), we are hereby responding to the letter, dated October 5, 2021 (the "**Comment Letter**"), from the staff (the "**Staff**") of the U.S. Securities and Exchange Commission, regarding the Amendment No. 4 to the Company's Registration Statement on Form S-4, File No. 333-255493 (the "**Registration Statement**"). In response to the Comment Letter and to update certain information in the Registration Statement, the Company is filing an amendment to the Registration Statement (the "**Amended Registration Statement**") with the Commission today.

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[Amendment No. 4 to Registration Statement on Form S-4](#)

[Material U.S. Federal Tax Consequences](#)

[Material U.S. Federal Income Tax Considerations of the Business Combination for BTX Stockholders, page 118](#)

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1. Refer to prior comment 1. Please explain why counsel cannot give a "will" opinion with respect to whether the Business Combination qualifies for U.S. federal income tax purposes as a "reorganization" within the meaning of the IRC. If counsel intends to provide a "should" opinion, please (1) revise the disclosure to describe the degree of uncertainty and explain the facts or circumstances giving rise thereto and (2) add risk factor and/or other appropriate disclosure setting forth the risks of uncertain tax treatment to investors. For guidance, see Section III.C.4 of Staff Legal Bulletin No. 19.

Response: In response to the Staff's comment the Company has amended its disclosure on page 118 of the Amended Registration Statement. Goodwin Procter LLP has also re-filed its tax opinion as Exhibit 8.2 in response to the SEC's comment.

Please do not hesitate to contact Andrei Sirabonian at (212) 407-4089 or Mitchell Nussbaum at (212) 407-4159 of Loeb & Loeb LLP or Arthur R. McGivern at (617) 570-1971 and Heidi E. Mayon at (650) 752-3227 of Goodwin Procter LLP with any questions or comments regarding this letter.

Sincerely,

/s/ Loeb & Loeb LLP

Loeb & Loeb LLP

cc:

Dr. Suying Liu
Mountain Crest Acquisition Corp. II

Kevin Appelbaum
Better Therapeutics Inc.
