

**Mountain Crest Acquisition Corp. II**  
**311 West 43<sup>rd</sup> Street**  
**12<sup>th</sup> Floor**  
**New York, NY 10036**

October 12, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Lauren Hamill

**Re: Mountain Crest Acquisition Corp. II**  
**Registration Statement on Form S-4**  
**Filed April 23, 2021, as amended**  
**Registration No. 333-255493**

Dear Ms. Hamill:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the registrant Mountain Crest Acquisition Corp. II hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 4:00 p.m. eastern time on October 12, 2021 or as soon as practicable thereafter.

Very truly yours,

MOUNTAIN CREST ACQUISITION CORP. II

/s/ Suying Liu

Suying Liu

Chief Executive Officer and Chairman of the Board of Directors

cc: Loeb & Loeb LLP  
Mitchell Nussbaum  
Andrei Sirabonian

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