



DIVISION OF  
CORPORATION FINANCE

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

October 22, 2024

Suying Liu  
Chief Executive Officer  
Mountain Crest Acquisition Corp. V  
524 Broadway, 11th Floor  
New York, NY 10012

**Re: Mountain Crest Acquisition Corp. V**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed October 10, 2024**  
**File No. 001-41062**

Dear Suying 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 Real Estate & Construction

cc: James A. Prestiano