



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

DIVISION OF  
CORPORATION FINANCE

December 7, 2020

Richard Ackerman  
Chief Executive Officer  
Big Rock Partners Acquisition Corp.  
2645 N. Federal Highway, Suite 230  
Delray Beach, Florida 33483

**Re: Big Rock Partners Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 25, 2020**  
**File No. 001-38302**

Dear Mr. Ackerman:

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: Jeffrey Gallant