

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

May 3, 2023

Scott Klossner Chief Financial Officer Mercato Partners Acquisition Corporation 2750 E. Cottonwood Parkway Suite #500 Cottonwood Heights, UT 84121

> Re: Mercato Partners Acquisition Corporation Form 10-K for the Fiscal Year Ended December 31, 2022 Filed April 4, 2023 File No. 001-41017

Dear Scott Klossner:

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 Technology