

July 1, 2021

Stephen Vogel
Chief Executive Officer and Chairman of the Board
Tuscan Holdings Corp.
135 E. 57th Street, 18th Floor
New York, New York 10022

Corp.

Proxy Statement on Schedule 14A

Re: Tuscan Holdings

Revised Preliminary

Filed June 30, 2021

File No. 001-38826

Dear Mr. Vogel:

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 Manufacturing

cc:

Alan Annex