



DIVISION OF  
CORPORATION FINANCE

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

October 19, 2021

Diwakar Choubey  
Chief Executive Officer  
MoneyLion Inc.  
30 West 21st Street, 9th Floor  
New York, NY 10010

**Re: MoneyLion Inc.**  
**Registration Statement on Form S-1**  
**Filed October 14, 2021**  
**File No. 333-260254**

Dear Mr. Choubey:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Byron Rooney, Esq.