

**B. Riley Principal 150 Merger Corp.**

299 Park Avenue  
21st Floor  
New York, New York 10171

February 16, 2021

**VIA EDGAR**

Ruairi Regan  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Real Estate and Construction  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: B. Riley Principal 150 Merger Corp.  
Registration Statement on Form S-1  
Filed January 8, 2021  
File No. 333-251955**

Dear Mr. Regan:

Pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, B. Riley Principal 150 Merger Corp. respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 4:00 p.m. Washington D.C. time on February 18, 2021, or as soon thereafter as practicable.

Please call Era Anagnosti of White & Case LLP at (202) 637-6274 to provide notice of the effectiveness of the Registration Statement.

*[Signature Page Follows]*

Very truly yours,

**B. RILEY PRINCIPAL 150 MERGER CORP.**

By: /s/ Daniel Shribman

Name: Daniel Shribman

Title: Chief Executive Officer and Chief Financial Officer

cc: Era Anagnosti, White & Case LLP