

May 22, 2026

Via EDGAR

Securities and Exchange Commission
Division of Corporation Finance
Office of Crypto Assets
100 F Street, N.E.
Washington, D.C. 20549
Attention: Komul Chaudhry

Re: Bakkt, Inc.
Registration Statement on Form S-3 (File No. 333-295817)
Acceleration Request
Requested Date: Wednesday, May 27, 2026
Requested Time: 4:30 P.M. Eastern Time

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Bakkt, Inc. (the "Company") hereby requests that the above-referenced Registration Statement (the "Registration Statement") be declared effective at the "Requested Date" and "Requested Time" set forth above or as soon as practicable thereafter, or at such other time as the Company or its outside counsel, Sullivan & Cromwell LLP, requests by telephone that such Registration Statement be declared effective. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Sullivan & Cromwell LLP, by calling Mario Schollmeyer at (212) 558-3287.

Sincerely,

BAKKT, INC.

/s/ Akshay Naheta

Name: Akshay Naheta

Title: Chief Executive Officer

cc: Marc D'Annunzio, Bakkt, Inc.
Priya Patel, Bakkt, Inc.
Jared Fishman, Sullivan & Cromwell LLP
Matt Goodman, Sullivan & Cromwell LLP
Mario Schollmeyer, Sullivan & Cromwell LLP

