

July 1, 2025

Akshay Naheta
Co-Chief Executive Officer
Bakkt Holdings, Inc.
10000 Avalon Boulevard, Suite 1000
Alpharetta, GA 30009

Re: Bakkt Holdings, Inc.
Registration Statement on Form S-3
Filed June 26, 2025
File No. 333-288361

Dear Akshay Naheta:

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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of
Office of Crypto

Corporation Finance
Assets