

*Via EDGAR*

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

**Re: Bakkt Holdings, Inc.**  
**Registration Statement on Form S-3 (File No. 333-288361)**  
**Acceleration Request**  
**Requested Date: Thursday, July 3, 2025**  
**Requested Time: 2:30 P.M. Eastern Time**

Ladies and Gentleman:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Bakkt Holdings, 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 HOLDINGS, INC.

/s/ Akshay Naheta

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Name: Akshay Naheta

Title: Co-Chief Executive Officer

cc: Marc D’Annunzio, Bakkt Holdings, Inc.  
Paul Simmons, Bakkt Holdings, Inc.  
Jared Fishman, Sullivan & Cromwell LLP  
Matt Goodman, Sullivan & Cromwell LLP  
Mario Schollmeyer, Sullivan & Cromwell LLP