

February 14, 2024

*Via EDGAR*

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Crypto Assets  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Sandra Hunter Berkheimer and David Lin

**Re: Bakkt Holdings, Inc.**  
**Registration Statement on Form S-3 (File No. 333-271362)**  
**Acceleration Request**  
**Requested Date: Wednesday, February 14, 2024**  
**Requested Time: 4:30 P.M. Eastern Time**

Ladies and Gentlemen:

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, but in no event later than 5:30 P.M. Eastern Time on the Requested Date. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling J. Matthew Lyons at (512) 338-5411.

The Company understands that the staff of the Division of Corporation Finance of the Securities and Commission (the “**Staff**”) will consider this request as confirmation by the Company of its awareness of its responsibilities under the federal securities laws as they relate to the offering of the securities covered by the Registration Statement.

*[Signature page follows]*

\* \* \* \*

---

Sincerely,

BAKKT HOLDINGS, INC.

/s/ Gavin Michael

---

Gavin Michael

*Chief Executive Officer*

Enclosures

cc (w/o enclosures): Marc D'Annunzio, Bakkt Holdings, Inc.  
Paul Simmons, Bakkt Holdings, Inc.  
J. Matthew Lyons, Wilson Sonsini Goodrich & Rosati, P.C.  
Austin March, Wilson Sonsini Goodrich & Rosati, P.C.