

**SpringBig Holdings, Inc.**  
621 NW 53rd Street  
Suite 260  
Boca Raton, Florida 33487

September 8, 2023

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Marion Graham  
Jeff Kauten

Re: SpringBig Holdings, Inc.  
Registration Statement on Form S-3  
File No. 333-274009

Ladies and Gentlemen:

Pursuant to Rule 477 under the Securities Act of 1933 (the "Act"), SpringBig Holdings, Inc. (the "Company") respectfully requests the immediate withdrawal of its Registration Statement on Form S-3 (File No. 333-274009) initially filed with the Securities and Exchange Commission (the "Commission") on August 15, 2023, together with all exhibits thereto (the "Registration Statement"), with such request to be approved effective as of the date hereof or at the earliest practical date thereafter. The Company determined that it is in its best interest to withdraw the Registration Statement at this time in light of the fact that as of September 5, 2023, its common stock and public warrants were no longer listed on a national securities exchange. The Registration Statement has not been declared effective by the Commission and no securities have been issued or sold under the Registration Statement. Therefore, withdrawal of the Registration Statement is consistent with the public interest and the protection of investors, as contemplated by Rule 477(a) under the Securities Act.

The Company also acknowledges that no refund will be made for fees paid to the Commission in connection with filing of the Registration Statement. However, the Company requests, in accordance with Rule 457(p) under the Act that all fees paid to the Commission in connection with the filing of the Registration Statement be credited to the Company's account to be offset against the filing fee for any future registration statement or registration statements.

We would be grateful if you could please send copies of the written order granting withdrawal of the Registration Statement to Paul Sykes, Chief Financial Officer, SpringBig Holdings, Inc., at the above-mentioned address, email address [psykes@springbig.com](mailto:psykes@springbig.com), with a copy to Aslam A. Rawoof of Benesch Friedlander Coplan & Aronoff LLP, 1155 Avenue of the Americas, Floor 26, New York, NY 10036, email address [arawoof@beneschlaw.com](mailto:arawoof@beneschlaw.com).

Please do not hesitate to contact Aslam A. Rawoof of Benesch Friedlander Coplan & Aronoff LLP at (646) 328-0498 or [arawoof@beneschlaw.com](mailto:arawoof@beneschlaw.com) if you have any questions regarding the foregoing or if we can provide any additional information.

Very truly yours,

/s/ Paul Sykes

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Chief Financial Officer, SpringBig Holdings, Inc.

cc: Aslam A. Rawoof, Benesch Friedlander Coplan & Aronoff LLP

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