

**SpringBig Holdings, Inc.**

621 NW 53rd Street  
Suite 260  
Boca Raton, Florida 33487

August 11, 2022

**VIA EDGAR**

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

Attention: Jeff Kauten  
Josh Shainess  
Larry Spirgel

Re: SpringBig Holdings, Inc.  
Registration Statement on Form S-1  
File No. 333-266010

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, SpringBig Holdings, Inc., a Delaware corporation (the “Registrant”), hereby requests acceleration of effectiveness of its registration statement on Form S-1 (File No. 333-266010), as amended, to 5:30 p.m. Eastern Time on August 11, 2022, or as soon as practicable thereafter.

The Registrant hereby authorizes Sarah Hesse of Benesch Friedlander Coplan & Aronoff LLP to orally modify or withdraw this request for acceleration.

Please contact Sarah Hesse of Benesch Friedlander Coplan & Aronoff LLP at (312) 212-4966 or shesse@beneschlaw.com with any questions you may have concerning this request, and please notify her when this request for acceleration has been granted.

Very truly yours,

/s/ Paul Sykes  
Chief Financial Officer, SpringBig Holdings, Inc.

cc: William Doran, Benesch Friedlander Coplan & Aronoff  
Sarah M. Hesse, Benesch Friedlander Coplan & Aronoff

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