

June 21, 2023

Timothy Sheehy  
Chief Executive Officer  
Bridger Aerospace Group Holdings, Inc.  
90 Aviation Lane  
Belgrade, MT 59714

Group Holdings, Inc.  
Statement on Form S-1  
2023

Re: Bridger Aerospace  
Draft Registration  
Submitted June 12,  
CIK No. 0001941536

Dear Timothy Sheehy:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. 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 Alyssa  
Wall at 202-551-8106 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Michael Heinz