

February 5, 2024

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

Group Holdings, Inc.  
Statement on Form S-3  
2024

Re: Bridger Aerospace  
Registration  
Filed January 26,  
File No. 333-276720

Dear Timothy Sheehy:

This is to advise you that we have not reviewed and will not  
review your registration  
statement.

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 Brian  
Fetterolf at 202-551-6613 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Michael P. Heinz