

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. 333-276721

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