

BigBear.ai Holdings, Inc.
6811 Benjamin Franklin Drive, Suite 200
Columbia, Maryland 21046
May 20, 2022

VIA EDGAR

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

Attention: Patrick Faller and Joshua Shainess

Re: BigBear.ai Holdings, Inc.

Amendment No. 7 to Registration Statement on Form S-1
Filed May 19, 2022
File No. 333-261887

Ladies and Gentlemen:

BigBear.ai Holdings, Inc. (the "Company") hereby requests acceleration of the effective date of its Registration Statement on Form S-1 (the "Registration Statement"), File No. 333-261887, as amended, to 4:00 p.m., Eastern Time, on Monday, May 23, 2022, or as soon thereafter as practicable.

Please contact Tim Cruickshank of Kirkland & Ellis LLP, special counsel to the Company, at (212)446-4794 as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

/s/ Joshua Kinley

Joshua Kinley
Chief Financial Officer