

**Big Cypress Acquisition Corp.**  
**300 W. 41st Street, Suite 202**  
**Miami Beach, FL 33140**  
**Telephone: (305) 204-3338**

January 8, 2021

**Via EDGAR**

Jay Ingram, Esq.  
United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Manufacturing  
100 F Street, N.E.  
Washington, DC 20549-3010

Attn: Asia Timmons-Pierce

Re: Big Cypress Acquisition Corp.  
Registration Statement on Form S-1  
File No. 333- 251178

Acceleration Request  
Requested Date: January 11, 2021  
Requested Time: 4:00 P.M. Eastern Time (or as soon thereafter as possible)

Dear Mr. Ingram:

Big Cypress Acquisition Corp. (the “**Company**”), pursuant to Rule 461 under the Securities Act of 1933, as amended, hereby requests that the above-referenced Registration Statement on Form S-1 be declared effective at the “Requested Date” and “Requested Time” set forth above or at such later time as the Company or its counsel, Dentons US LLP, may orally request via telephone call to the staff (the “**Staff**”) of the Division of Corporation Finance of the Securities and Exchange Commission (the “**Commission**”).

Once the Registration Statement has been declared effective, please orally confirm that event with Brian Lee of Dentons US LLP, counsel to the Company, at (212) 768-6926.

Sincerely,

**BIG CYPRESS ACQUISITION CORP.**

By: /s/ Samuel J. Reich

Name: Samuel J. Reich

Title: Chief Executive Officer

cc: Brian Lee, Esq.  
*Dentons US LLP*

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