



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 17, 2024

Orlando Zayas
Chief Executive Officer
Katapult Holdings, Inc.
5360 Legacy Drive, Building 2
Plano, TX 75024

Re: Katapult Holdings, Inc.
Registration Statement on Form S-1
Filed June 10, 2024
File No. 333-280099

Dear Orlando Zayas:

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 Rebekah Reed at 202-551-5332 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Nicole Brookshire