



DIVISION OF
CORPORATION FINANCE

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

June 22, 2021

Tanmay Kumar
Chief Financial Officer
Trebias Acquisition Corp.
41 Madison Avenue, Suite 2020
New York, NY 10010

Re: Trebias Acquisition Corp.
Form 8-K filed June 1, 2021
File No. 001-39331

Dear Mr. Kumar:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction