



DIVISION OF  
CORPORATION FINANCE

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

June 22, 2021

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

**Re: Trebia 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