

January 8, 2021

**VIA EDGAR**

U.S. Securities & Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-4561

Re: Big Cypress Acquisition Corp.  
Registration Statement on Form S-1  
Filed December 7, 2020, as amended  
File No. 333-251178

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), the undersigned hereby joins in the request of Big Cypress Acquisition Corp. that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 4:00 p.m. EST on Monday, January 11, 2021, or as soon as thereafter practicable.

Pursuant to Rule 460 of the General Rules and Regulations under the Act, the undersigned advises that as of the date hereof, in excess of 350 copies of the Preliminary Prospectus dated January 7, 2021 have been distributed to prospective dealers, institutional investors, retail investors and others.

The undersigned advises that it has complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities and Exchange Act of 1934, as amended.

*[signature page follows]*

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Very truly yours,

LADENBURG THALMANN & CO. INC.

By: /s/ Steven Kaplan

Name: Steven Kaplan

Title: Managing Director

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