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York, NY 10036

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New

bmocm.com

May 19, 2022

VIA Email: Countrymanv@sec.gov

Vanessa Countryman  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Vanessa Countryman, Secretary of the SEC

Re: Resignation and Waiver of Deferred Fee by BMO Capital Markets  
Corp. in Connection with Tuatara Capital Acquisition Corp. Initial Public  
Offering

Dear Ms. Countryman:

BMO Capital Markets Corp. ( BMO ) previously served as one of the  
underwriters for Tuatara  
Capital Acquisition Corp. ( Tuatara ) in its initial public offering (the  
IPO ). On May 18, 2022, BMO  
provided notice to Tuatara that BMO is resigning and refusing to act as  
underwriter, and is  
gratuitously and without any consideration waiving any entitlement to its  
portion of the deferred  
underwriting fee that accrued from its participation in Tuatara s IPO, as  
reflected in the underwriting  
agreement, dated on or about February 11, 2021. BMO did not participate in any  
aspect of the  
proposed business combination with SpringBig, Inc. and Tuatara has no other  
contractual  
relationship with BMO.

This letter is being furnished by BMO to the Securities and Exchange Commission  
pursuant to  
Section 11(b) of the Securities Act of 1933, as amended, to disclaim any  
responsibility by BMO for  
any part of Tuatara s registration statement originally filed on Form S-4 on  
February 10, 2022,  
including any amendments thereto.

Please contact me at (212)-605-1414 or email me at brian1.riley@bmo.com if you  
have any  
questions or require further information.

Sincerely,

Brian  
B i Riley  
Ril  
Managing Director  
BMO Capital Markets