Wildfire New PubCo, Inc. 386 Park Avenue South, FL 20 New York, NY 10016

December 14, 2022 Brian Fetterolf & Mara Ransom U.S. Securities & Exchange Commission Division of Corporation Finance Office of Trade & Services 100 F Street, NE Washington, D.C. 20549-3561

Re: Wildfire New PubCo, Inc. Amendment No. 4 to Registration Statement on Form S-4 Filed December 12, 2022 File No. 333-266840

Dear Mr. Fetterolf & Ms. Ransom:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended (the '<u>Securities Act</u>'), Wildfire New PubCo, Inc. (the '<u>Registrant</u>') hereby requests that the effectiveness of the Registration Statement on Form S-4 (File No. 333-266840) filed by the Registrant on August 12, 2022, as amended by Amendment No. 1 filed on September 23, 2022, Amendment No. 2 filed on November 7, 2022, Amendment No. 3 filed on November 25, 2022 and Amendment No. 4 filed on December 12, 2022 (the '<u>Registration Statement</u>'), be accelerated by the U.S. Securities and Exchange Commission (the '<u>Commission</u>') to 4:30 p.m., Eastern time, on December 16, 2022 or as soon as reasonably practicable thereafter.

If you have any questions, please feel free to contact Jaclyn L. Cohen (Jackie.Cohen@ropesgray.com/telephone: 212.596.9296) of Ropes & Gray LLP or Michael E. Lubowitz (michael.lubowitz@weil.com/telephone: 212.310.8566) of Weil, Gotshal & Manges LLP. In addition, please notify Ms. Cohen or Mr. Lubowitz when this request for acceleration has been granted.

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Very truly yours,

Wildfire New PubCo, Inc.

By: /s/ Robert F. Savage Name: Robert F. Savage Title: President

Jaclyn L. Cohen Ropes & Gray LLP cc:

Michael E. Lubowitz Weil, Gotshal & Manges LLP