

**Tuatara Capital Acquisition Corporation**

655 Third Avenue, 8<sup>th</sup> Floor  
New York, New York 10017

May 16, 2022

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Technology  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Dave Edgar  
Kathleen Collins  
Edwin Kim  
Larry Spirgel

Re: Tuatara Capital Acquisition Corporation  
Registration Statement on Form S-4  
File No. 333-262628

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Tuatara Capital Acquisition Corporation, a Cayman Islands exempted company (the "Registrant"), hereby requests acceleration of effectiveness of its registration statement on Form S-4 (File No. 333-262628), as amended, to 5:30 p.m. Eastern Time on May 16, 2022, or as soon as practicable thereafter.

The Registrant hereby authorizes Derek J. Dostal of Davis Polk & Wardwell LLP to orally modify or withdraw this request for acceleration.

Please contact Derek J. Dostal of Davis Polk & Wardwell LLP at (212) 450-4322 or [derek.dostal@davispolk.com](mailto:derek.dostal@davispolk.com) with any questions you may have concerning this request, and please notify him when this request for acceleration has been granted.

Very truly yours,

/s/ Albert Foreman  
Chief Executive Officer, Tuatara Capital Acquisition Corporation

cc: Derek J. Dostal, Davis Polk & Wardwell LLP  
Leonard Kreynin, Davis Polk & Wardwell LLP

---