



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

January 25, 2017

Charles D. Drucker
President and Chief Executive Officer
Vantiv, Inc.
8500 Governor's Hill Drive
Symmes Township, OH 45249

Re: Vantiv, Inc.
Form 10-K for Fiscal Year Ended December 31, 2015
File No. 001-35462

Dear Mr. Drucker:

We have completed our review of your filings. 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,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief
Office of Consumer Products