

J.P. Morgan Securities LLC  
383 Madison Avenue  
New York, New York 10179

May 13, 2022

U.S. Securities and Exchange Commission  
100 F Street, N.E. Washington, D.C. 20549

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

Ladies and Gentlemen:

J.P. Morgan Securities LLC ("J.P. Morgan") is sending this notice to the Securities and Exchange Commission (the "Commission") in accordance with the procedures described in Section 11(b)(1) of the Securities Act of 1933, as amended.

In February, 2021, J.P. Morgan acted as an underwriter in the initial public offering of stock of Tuatara Capital Acquisition Corporation, a special purpose acquisition vehicle (the "SPAC"). In connection with such offering, J.P. Morgan received a portion of its underwriting fee and was entitled to receive the remainder in connection with any acquisition by the SPAC. J.P. Morgan has not participated in connection with the SPAC's proposed acquisition transaction described in the above-referenced Registration Statement filed with the Commission (the "Transaction") and has notified the SPAC that J.P. Morgan has waived its right to receive any remaining underwriting fee in connection with the February 2021 offering of the SPAC's common stock.

As a result, J.P. Morgan Securities LLC hereby notifies the Commission that it disclaims any responsibility for the above-referenced Registration Statement. Nothing in this letter is intended to constitute an acknowledgement or admission, and J.P. Morgan expressly denies, that it is a statutory underwriter in connection with the Transaction.

Very truly yours,

J.P. MORGAN SECURITIES LLC

By:  \_\_\_\_\_

Name: Brittany Collier

Title: Managing Director