



DIVISION OF  
CORPORATION FINANCE

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

October 29, 2021

Carlos Freitas  
Chief Financial Officer  
Vitrú Limited  
Rodovia José Carlos Daux, 5500, Torre Jurerê A, 2nd floor  
Saco Grande, Florianópolis, State of Santa Catarina  
Brazil 88032-005

**Re: Vitrú Limited**  
**Registration Statement on Form F-3**  
**Filed October 25, 2021**  
**File No. 333-260480**

Dear Mr. Freitas:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Ryan Lichtenfels at 202-551-6001 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services