

March 19, 2012

Re: **Vantiv, Inc.**  
**Registration Statement on Form S-1**  
**Registration File No. 333-177875**

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

Dear Sir/Madam:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933 (the "Act"), we, as representatives of the several underwriters, wish to advise you that (i) the Registration Statement on Form S-1 as filed on November 9, 2011, as amended through Amendment No. 7 to the Registration Statement as filed on March 14, 2012, and (ii) the Preliminary Prospectus issued March 8, 2012, were distributed during the period March 8, 2012, through March 16, 2012, in at least the following amounts:

<u>Registration Statement</u>	<u>Preliminary Prospectus</u>
<u>11 to Underwriters</u>	<u>3,182 to Institutions</u>
	<u>15,815 to Dealers,</u>
	<u>Underwriters and Others</u>
<u>Total: 11</u>	<u>Total: 18,997</u>

We have been informed by the participating underwriters that they will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934.

In accordance with Rule 461 of the Act, we hereby join in the request of Vantiv, Inc. for acceleration of the effective date of the above-named Registration Statement so that it becomes effective at 4:00 p.m. Eastern Standard Time on March 21, 2012, or as soon thereafter as practicable.

*[Remainder of page intentionally left blank]*

Very truly yours,

J.P. MORGAN SECURITIES LLC,  
MORGAN STANLEY & CO. LLC,  
CREDIT SUISSE SECURITIES (USA) LLC,

Acting severally on behalf of themselves and the several Underwriters  
listed in Schedule 1 to the Underwriting Agreement

By: J.P. MORGAN SECURITIES LLC

By: /s/ John Hall

Name: John Hall  
Title: Managing Director

By: MORGAN STANLEY & CO. LLC

By: /s/ Paul Wasinger

Name: Paul Wasinger  
Title: Managing Director

By: CREDIT SUISSE SECURITIES (USA) LLC

By: /s/ Brian Gudofsky

Name: Brian Gudofsky  
Title: Managing Director