

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

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