Brilliant Earth Group, Inc. 300 Grant Avenue, Third Floor San Francisco, California 94108

October 17, 2022

## VIA EDGAR TRANSMISSION

United States Securities and Exchange Commission Division of Corporation Finance Office of Manufacturing 100 F Street, N.E. Washington, D.C. 20549-6010 Attention: Gregory Herbers

## Re: Brilliant Earth Group, Inc. Registration Statement on Form S-3 (Registration No. 333-267784)

To the addressees set forth above:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby respectfully request acceleration of the effective date of the Registration Statement on Form S-3 (File No. 333-267784) (the "Registration Statement"), of Brilliant Earth Group, Inc. (the "Company"). We respectfully request that the Registration Statement become effective as of 4:05 p.m., Eastern Time, on October 19, 2022, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Benjamin Cohen at (212) 906-1623.

If you have any questions regarding the foregoing, please do not hesitate to contact Benjamin Cohen of Latham & Watkins LLP at (212) 906-1623. Thank you in advance for your assistance in this matter.

Very truly yours,

## BRILLIANT EARTH GROUP, INC.

By: <u>/s/ Alex Grab</u> Name: Alex Grab Title: General Counsel

cc: (via email)

Beth Gerstein, Chief Executive Officer, Brilliant Earth Group, Inc. Jeffrey Kuo, Chief Financial Officer, Brilliant Earth Group, Inc. Tad J. Freese, Latham & Watkins LLP Haim Zaltzman, Latham & Watkins LLP Benjamin J. Cohen, Latham & Watkins LLP