

October 14, 2022

Alex Grab
General Counsel
Brilliant Earth Group, Inc.
300 Grant Avenue, Third Floor
San Francisco, California 94108

Group, Inc.

Statement on Form S-3
2022

Re: Brilliant Earth

Registration

Filed October 7,

File No. 333-267784

Dear Alex Grab:

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 Gregory
Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Tad J. Freese