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September 21, 2021

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-6010

Attention: Effie Simpson
Martin James
Geoff Kruczek
Jay Ingram

**Re: Brilliant Earth Group, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed September 14, 2021
File No. 333-259164**

Ladies and Gentlemen:

On behalf of Brilliant Earth Group, Inc. (the "**Company**"), we are providing this letter in response to comments received from the staff (the "**Staff**") of the Securities and Exchange Commission by letter dated September 21, 2021 with respect to the above-referenced Amendment No. 1 to Registration Statement on Form S-1 (the "**Registration Statement**"). This letter is being submitted together with an amendment to the Registration Statement ("**Amendment No. 2**"), which has been revised to reflect the Company's responses to the Staff's comments and certain other updates. The bold and numbered paragraphs below correspond to the numbered paragraphs in the Staff's letter and are followed by the Company's responses. For the Staff's convenience, we are also sending, by electronic mail, a copy of this letter and a marked copy of Amendment No. 2 that reflect changes made to the Registration Statement. Unless otherwise indicated, capitalized terms used herein have the meanings assigned to them in Amendment No. 2.

Forum Selection, page 191

- 1. Your disclosure here and on pages 75-76 indicate that the forum selection provision does not apply to claims arising under the Exchange Act. However, Exhibit 3.2 contains no such limitation. Please revise Exhibit 3.2 so that it is consistent with your disclosure.**

Response: The Company respectfully acknowledges the Staff's comment and has revised the disclosure on page 15 of Exhibit 3.2.

* * *



We hope the foregoing answers are responsive to your comments. Please do not hesitate to contact me by telephone at (650) 463-3060 with any questions or comments regarding this correspondence.

Very truly yours,

/s/ Tad J. Freese

Tad J. Freese
of LATHAM & WATKINS LLP

cc: (via email)

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