



DIVISION OF
CORPORATION FINANCE

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

August 9, 2021

Kenneth Dichter
Chief Executive Officer, Chairman of the Board
Wheels Up Experience Inc.
601 West 26th Street
New York, NY 10001

**Re: Wheels Up Experience Inc.
Registration Statement on Form S-1
Filed August 3, 2021
File No. 333-258418**

Dear Mr. Dichter:

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 Irene Barberena-Meissner, Staff Attorney, at 202-551-6548 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Christopher Peterson, Esq.