

**WHEELS UP EXPERIENCE INC.**  
601 West 26th Street  
New York, NY 10001

August 20, 2021

**VIA EDGAR**

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

Attn: Irene Barberena-Meissner

Division of Corporation Finance  
Office of Energy & Transportation

RE: Wheels Up Experience Inc. (the "Company")  
Registration Statement on Form S-1  
File No. 333-258418

Ladies and Gentlemen:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, the Company hereby respectfully requests that the effective date of the Company's Registration Statement on Form S-1 (File No. 333-258418) be accelerated by the Securities and Exchange Commission to 3:00 p.m., New York time, on August 24, 2021, or as soon as practicable thereafter.

We request that we be notified of such effectiveness by a telephone call to Christopher Peterson of Arnold & Porter Kaye Scholer LLP at (212) 836-8861 and that such effectiveness also be confirmed in writing.

*[Signature page follows]*

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Very truly yours,  
Wheels Up Experience Inc.  
By: /s/ Kenneth Dichter  
Name: Kenneth Dichter  
Title: Chief Executive Officer

cc: Christopher Peterson  
*Arnold & Porter Kaye Scholer LLP*

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