

March 3, 2021

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Timothy S. Levenberg

**Re: REQUEST FOR ACCELERATION OF EFFECTIVENESS
Tailwind Two Acquisition Corp. (CIK No. 0001835512)
Registration Statement on Form S-1, as amended (File No. 333-253224)**

Dear Mr. Levenberg:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Securities Act"), the undersigned, for itself and the other Underwriters, hereby join in the request of Tailwind Two Acquisition Corp. that the effective date of the above-referenced Registration Statement be accelerated so as to permit it to become effective at 4:00 p.m. Eastern time on Thursday, March 4, 2021, or as soon thereafter as practicable.

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act, the undersigned advise that as of the date hereof, approximately 150 copies of the Preliminary Prospectus dated February 25, 2021 are expected to be distributed to prospective underwriters and dealers, institutional investors, retail investors and others.

The undersigned advises that it has complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

[Remainder of Page Intentionally Blank]

Very truly yours,

JEFFERIES LLC

By: /s/ Scott M. Skidmore
Name: Scott M. Skidmore
Title: Managing Director

As Representative of the Underwriters

[Signature Page to Underwriter Acceleration Request]
