

TANGO HOLDINGS, INC.  
9 West 57<sup>th</sup> Street 43<sup>rd</sup> Floor  
New York, New York 10019

November 2, 2021

VIA EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Mr. David Lin.

**Tango Holdings, Inc.**  
**Registration Statement on Form S-4**  
**File No. 333-255858**

Ladies and Gentlemen:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, we hereby request that the effective date of the above-captioned Registration Statement on Form S-4, as amended (the "S-4") be accelerated to November 4, 2021 at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable.

Please contact Catherine Goodall (212-373-3919) of Paul, Weiss, Rifkind, Wharton & Garrison LLP with any questions you may have regarding this request. In addition, please notify Ms. Goodall by telephone when this request for acceleration has been granted.

**Tango Holdings, Inc.**

By: /s/ John J. Suydam  
Name: John J. Suydam  
Title: President and Director

---