CARDLYTICS, INC. 675 Ponce de Leon Avenue NE, Suite 4100 Atlanta, Georgia 30308 (888) 798-5802

February 7, 2024

## Via EDGAR

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

## Re: Cardlytics, Inc. Registration Statement on Form S-3 File No. 333-276738

## Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the "*Registrant*") hereby requests that the U.S. Securities and Exchange Commission (the "*Commission*") take appropriate action to cause the above-referenced Registration Statement on Form S-3 (File No. 333-276738) (the "*Registration Statement*") to become effective on Friday, February 9, 2024, at 4:00 p.m., Eastern Time, or as soon as practicable thereafter, or at such later time as the Registrant may orally request via telephone call to the staff of the Commission (the "*Staff*"). The Registrant hereby authorizes Mark Ballantyne of Cooley LLP, counsel to the Registrant, to make such request on its behalf.

Once the Registration Statement has been declared effective, please orally confirm that event with Mark Ballantyne of Cooley LLP, counsel to the Registrant, at (703) 456-8084, or, in his absence, Trey Reilly of Cooley LLP at (212) 479-6502.

Very truly yours,

## CARDLYTICS, INC.

By: /s/ Nick Lynton

Name: Nick Lynton Title: Chief Legal and Privacy Officer

The ener legal and Thvacy Office

cc: Mark Ballantyne, Cooley LLP Trey Reilly, Cooley LLP