



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

DIVISION OF  
CORPORATION FINANCE

March 29, 2017

Brian A. Jenkins  
Chief Financial Officer  
Dave & Buster's Entertainment, Inc.  
2481 Mañana Drive  
Dallas, Texas 75220

**Re: Dave & Buster's Entertainment, Inc.  
Form 10-K for Fiscal Year Ended January 31, 2016  
Filed March 29, 2016  
File No. 001-35664**

Dear Mr. Jenkins:

We have completed our review of your filing. 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.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure