



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

DIVISION OF
CORPORATION FINANCE

February 22, 2021

Scott Bowman
Chief Financial Officer
Dave & Buster's Entertainment, Inc.
2481 Mañana Drive
Dallas, TX 75220

Re: Dave & Buster's Entertainment, Inc.
Form 10-K for the Fiscal Year Ended February 2, 2020
Filed April 3, 2020
Form 10-K/A for the Fiscal Year Ended February 2, 2020
Filed May 14, 2020
File No. 01-35664

Dear Mr. Bowman:

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,

Division of Corporation Finance
Office of Trade & Services

cc: Mark Bergman, Esq