



DIVISION OF  
CORPORATION FINANCE

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

February 6, 2023

Michael Quartieri  
Chief Financial Officer  
Dave & Buster's Entertainment, Inc.  
1221 S. Beltline Rd., Suite 500  
Coppell, TX 75019

**Re: Dave & Buster's Entertainment, Inc.**  
**Form 10-K for the Fiscal Year Ended January 30, 2022**  
**Filed March 29, 2022**  
**File No. 001-35664**

Dear Michael Quartieri:

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