



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