

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

December 14, 2022

Jason Lublin Chief Financial Officer Endeavor Group Holdings, Inc. 9601 Wilshire Boulevard, 3rd Floor Beverly Hills, CA 90210

> Re: Endeavor Group Holdings, Inc. Form 10-K for Fiscal Year Ended December 31, 2021 Filed March 16, 2022 File No. 001-40373

Dear Jason Lublin:

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