



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2023

Lawrence Fey  
Chief Financial Officer  
Vivid Seats Inc.  
111 N. Canal Street  
Suite 800  
Chicago, IL 60606

**Re: Vivid Seats Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed March 15, 2022**  
**File No. 001-40926**

Dear Lawrence Fey:

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