

Eun Ah Choi

Vice President, Listing Qualifications
Deputy General Counsel

October 18, 2021

Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on October 18, 2021, The Nasdaq Stock Market LLC (the "Exchange") received from Vivid Seats Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Class A common stock, par value \$0.0001 per share

Warrants, each whole warrant exercisable to purchase one share of Class A common stock at an exercise price of \$11.50
per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

