



DIVISION OF  
CORPORATION FINANCE

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

June 5, 2024

Ellen Ingersoll  
Chief Financial Officer  
Viad Corp  
7000 East 1st Avenue  
Scottsdale, AZ 85251-4304

**Re: Viad Corp**  
**Form 10-K For Fiscal Year Ended December 31, 2023**  
**File No. 001-11015**

Dear Ellen Ingersoll:

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