

December 7, 2023

Stanley Chia
Chief Executive Officer
Vivid Seats Inc.
24 E. Washington Street, Suite 900
Chicago, IL 60602

Statement on Form S-1
2023

Re: Vivid Seats Inc.
Registration
Filed December 5,
File No. 333-275889

Dear Stanley Chia:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Rebekah Reed at 202-551-5332 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Scott Westhoff