

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

FORM S-8
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Vivid Seats Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

86-3355184

(IRS Employer Identification No.)

24 E. Washington St., Suite 900

Chicago, Illinois

(Address of Principal Executive Offices)

60602

(Zip Code)

Vivid Seats Inc. 2021 Incentive Award Plan

(Full title of the plan)

Stanley Chia

Chief Executive Officer

24 E. Washington St., Suite 900

Chicago, Illinois 60602

(Name and address of agent for service)

(312) 291-9966

(Telephone number, including area code, of agent for service)

Copy to:

Emily Epstein

General Counsel

24 E. Washington St., Suite 900

Chicago, Illinois 60602

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Non-accelerated filer

Accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

Explanatory Note

This Registration Statement on Form S-8 (this “Registration Statement”) is filed by Vivid Seats Inc., a Delaware corporation (the “Company”), for the purpose of registering an additional 32,668,058 shares of its Class A common stock, par value \$0.0001 per share (“Class A Common Stock”), that may be issued under the Vivid Seats Inc. 2021 Incentive Award Plan, as amended (the “Plan”). The additional shares are securities of the same class and relate to the same Plan as those registered pursuant to the Company’s Registration Statement on Form S-8 (File No. 333-260332) filed with the Securities and Exchange Commission (the “Commission”) on October 18, 2021 (the “Prior Registration Statement”). In accordance with General Instruction E of Form S-8, the contents of the Prior Registration Statement are incorporated by reference herein, and the information required by Part II of Form S-8 is omitted, except as supplemented by the information set forth below.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 5. Interests of Named Experts and Counsel.

The validity of the Class A Common Stock will be passed upon for the Company by Emily Epstein, its General Counsel, who participates in the Plan and owns, or has the right to acquire, a number of shares of Class A Common Stock representing less than 1% of the total number of issued and outstanding shares of Class A Common Stock.

Item 8. Exhibits

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
4.1	Amended and Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.1 to the Company’s Current Report on Form 8-K filed with the Commission on October 22, 2021).
4.2	Amended and Restated Bylaws (incorporated by reference to Exhibit 3.2 to the Company’s Current Report on Form 8-K filed with the Commission on October 22, 2021).
4.3	First Amendment to the Amended and Restated Bylaws (incorporated by reference to Exhibit 3.2 to the Company’s Quarterly Report on Form 10-Q filed with the Commission on May 10, 2022).
5.1*	Opinion of Emily Epstein, the Company’s General Counsel.
23.1*	Consent of Deloitte & Touche LLP.
23.2*	Consent of Emily Epstein (included in Exhibit 5.1).
24.1*	Power of Attorney (included on signature page).
99.1	Vivid Seats Inc. 2021 Incentive Award Plan (incorporated by reference to Exhibit 99.1 to the Company’s Registration Statement on Form S-8 filed with the Commission on October 18, 2021).
99.2	First Amendment to Vivid Seats Inc. 2021 Incentive Award Plan (incorporated by reference to Exhibit 10.1 to the Company’s Current Report on Form 8-K filed with the Commission on February 9, 2024).
107*	Filing Fee Table.

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Chicago, State of Illinois, on March 7, 2024.

Vivid Seats Inc.

By: /s/ Stanley Chia

Stanley Chia
Chief Executive Officer

SIGNATURES AND POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Stanley Chia and Lawrence Fey, jointly and severally, his or her attorney-in-fact, with the power of substitution, for him or her, in any and all capacities, to sign any amendments (including post-effective amendments) to this registration statement and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, hereby ratifying and confirming all that said attorneys-in-fact, or his substitute or substitutes, may do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the date indicated.

Signature	Title	Date
<u>/s/ Stanley Chia</u> Stanley Chia	Chief Executive Officer and Director (principal executive officer)	March 7, 2024
<u>/s/ Lawrence Fey</u> Lawrence Fey	Chief Financial Officer (principal financial officer)	March 7, 2024
<u>/s/ Edward Pickus</u> Edward Pickus	Chief Accounting Officer (principal accounting officer)	March 7, 2024
<u>/s/ Mark Anderson</u> Mark Anderson	Director	March 7, 2024
<u>/s/ David Donnini</u> David Donnini	Director	March 7, 2024
<u>/s/ Todd Boehly</u> Todd Boehly	Director	March 7, 2024
<u>/s/ Jane DeFlorio</u> Jane DeFlorio	Director	March 7, 2024
<u>/s/ Craig Dixon</u> Craig Dixon	Director	March 7, 2024
<u>/s/ Tom Ehrhart</u> Tom Ehrhart	Director	March 7, 2024
<u>/s/ Julie Masino</u> Julie Masino	Director	March 7, 2024
<u>/s/ Martin Taylor</u> Martin Taylor	Director	March 7, 2024



March 7, 2024

Re: Vivid Seats Inc. – Registration Statement on Form S-8

Ladies and Gentlemen:

This opinion is being furnished in connection with the filing by Vivid Seats Inc., a Delaware corporation (the “*Company*”), of a registration statement on Form S-8 (the “*Registration Statement*”) with the Securities and Exchange Commission (the “*Commission*”) covering the offering of up to 32,668,058 shares (the “*Shares*”) of the Company’s Class A common stock, par value \$0.0001 per share, issuable pursuant to the Vivid Seats Inc. 2021 Incentive Award Plan, as amended (the “*Plan*”).

In my capacity as the Company’s General Counsel, I, or attorneys under my supervision, have examined such matters of fact and questions of law as I have considered appropriate for purposes of this opinion. I am opining herein only with respect to the General Corporation Law of the State of Delaware, and I express no opinion with respect to any other laws.

Subject to the foregoing and the other matters set forth herein, it is my opinion that the Shares, when sold and issued in accordance with the Plan, the Registration Statement and the related prospectus, will be validly issued, fully paid and nonassessable (except as to any Shares issued pursuant to deferred payment arrangements, which Shares will be fully paid and nonassessable when such deferred payments are made in full).

I consent to the filing of this opinion as an exhibit to the Registration Statement and to being named in the Registration Statement under the heading “Interests of Named Experts and Counsel.” In giving such consent, I do not thereby admit that I am in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Commission thereunder.

Sincerely,
Vivid Seats Inc.
/s/ Emily Epstein

Emily Epstein
General Counsel

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 7, 2024, relating to the financial statements of Vivid Seats Inc., appearing in the Annual Report on Form 10-K of Vivid Seats Inc. for the year ended December 31, 2023.

/s/ Deloitte & Touche LLP

Chicago, Illinois

March 7, 2024

Calculation of Filing Fee Table

Form S-8
(Form Type)

Vivid Seats Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1 – Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Class A Common Stock, par value \$0.0001 per share	Other ⁽²⁾	32,668,058 ⁽³⁾	\$5.16 ⁽²⁾	\$ 168,567,179.28	\$147.60 per \$1,000,000	\$ 24,880.52
Total Offering Amounts					\$ 168,567,179.28		\$ 24,880.52
Total Fee Offsets							—
Net Fee Due							\$ 24,880.52

- (1) Covers (a) shares of Class A common stock, par value \$0.0001 per share (the “Class A Common Stock”), of Vivid Seats Inc. under the Vivid Seats Inc. 2021 Incentive Award Plan, as amended (the “Plan”), and (b) pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the “Securities Act”), an indeterminate amount of additional shares of Class A Common Stock that may be offered and issued under the Plan to prevent dilution resulting from stock splits, stock dividends or similar transactions.
- (2) Estimated solely for the purpose of calculating the registration fee, pursuant to Rules 457(c) and 457(h) under the Securities Act, on the basis of the average of the high and low prices of Class A Common Stock as reported by the Nasdaq Stock Market on March 6, 2024.
- (3) Consists of an additional 32,668,058 shares of Class A Common Stock authorized for issuance in respect of awards to be granted under the Plan.