

OMB APPROVAL	
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

1. Name and Address of Reporting Person* <u>Eldridge Industries, LLC</u> (Last) (First) (Middle) 600 STEAMBOAT ROAD (Street) GREENWICH CT 06830 (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>Vivid Seats Inc. [SEAT]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) 04/19/2023	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line) Form filed by One Reporting Person <input checked="" type="checkbox"/> Form filed by More than One Reporting Person
Rule 10b5-1(c) Transaction Indication <input type="checkbox"/> Check this box to indicate that a transaction was made pursuant to a contract, instruction or written plan that is intended to satisfy the affirmative defense conditions of Rule 10b5-1(c). See Instruction 10.		

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Class A Common Stock	04/19/2023		C		2,500,000	A	\$9.77	54,281,557	I	See Footnotes ⁽¹⁾⁽²⁾

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date						Title
Options (Obligation to Purchase)	\$9.77	04/19/2023		C		2,500,000		04/19/2023	04/19/2023	Class A Common Stock	2,500,000	\$0.00	0	D	

1. Name and Address of Reporting Person*
Eldridge Industries, LLC
 (Last) (First) (Middle)
 600 STEAMBOAT ROAD
 (Street)
 GREENWICH CT 06830
 (City) (State) (Zip)

1. Name and Address of Reporting Person*
Boehly Todd L
 (Last) (First) (Middle)
 600 STEAMBOAT ROAD
 (Street)
 GREENWICH CT 06830
 (City) (State) (Zip)

1. Name and Address of Reporting Person*
POST PORTFOLIO TRUST, LLC
 (Last) (First) (Middle)
 600 STEAMBOAT ROAD
 (Street)
 GREENWICH CT 06830
 (City) (State) (Zip)

1. Name and Address of Reporting Person*

Horizon Sponsor, LLC

(Last) (First) (Middle)
600 STEAMBOAT ROAD

(Street)
GREENWICH CT 06830

(City) (State) (Zip)

1. Name and Address of Reporting Person*

SBT Investors LLC

(Last) (First) (Middle)
600 STEAMBOAT ROAD

(Street)
GREENWICH CT 06830

(City) (State) (Zip)

Explanation of Responses:

1. The reported securities are held as follows: (i) Horizon Sponsor, LLC ("Sponsor") directly holds 16,789,999 of the reported shares of Class A Common Stock ("Class A Shares"), (ii) Post Portfolio Trust, LLC ("Post Portfolio") directly holds 24,552,096 Class A Shares, (iii) SBT Investors, LLC ("SBT") directly holds 10,101,009 Class A Shares and indirectly holds 333,564 Class A Shares through EEH 2017, LLC, (iv) Todd L. Boehly directly holds 4,889 Class A Shares and (v) Parkville Portfolio Trust, LLC ("Parkville"), an indirect subsidiary of Eldridge Industries, LLC ("Eldridge") directly holds 2,500,000 Class A Shares .

2. Each of the Sponsor, Post Portfolio and Parkville is indirectly controlled by Eldridge. Todd L. Boehly is the controlling member of SBT and indirect controlling member of Eldridge and, in such capacities, may be deemed to have voting and dispositive power over the reported securities. Each of the foregoing persons disclaims beneficial ownership except to the extent of such person's pecuniary interest therein. Solely for purposes of Section 16 of the Securities and Exchange Act of 1934, Sponsor, Post Portfolio, and Eldridge may be deemed directors by deputization with respect to the Issuer.

Remarks:

/s/ Eldridge Industries, LLC, By:
/s/ Todd L. Boehly, Authorized 04/21/2023
Signatory
/s/ Todd L. Boehly 04/21/2023
/s/ Horizon Sponsor LLC, By:
Todd L. Boehly, Chief Executive 04/21/2023
Officer
/s/ Post Portfolio Trust, LLC,
By: Todd L. Boehly, Chief 04/21/2023
Executive Officer
/s/ SBT Investors LLC, By:
Todd L. Boehly, Authorized 04/21/2023
Signatory

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.