

**INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF
SECURITIES**

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

1. Name and Address of Reporting Person* <u>Eldridge Industries, LLC</u> <hr/> (Last) (First) (Middle) 600 STEAMBOAT ROAD <hr/> (Street) GREENWICH CT 06830 <hr/> (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) 10/18/2021	3. Issuer Name and Ticker or Trading Symbol <u>Vivid Seats Inc. [SEAT]</u>	
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director <input checked="" type="checkbox"/> 10% Owner Officer (give title below) Other (specify below)	5. 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

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Class A Common Stock	52,057,173	I	See footnotes ⁽¹⁾⁽²⁾

**Table II - Derivative Securities Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			
Warrants (Rights to Acquire)	10/23/2021	10/18/2026	Class A Common Stock	11,686,457	11.5	I	See footnotes ⁽¹⁾⁽²⁾
Warrants (Rights to Acquire)	11/17/2021	10/18/2031	Class A Common Stock	34,000,000	⁽¹⁾	I	See footnotes ⁽¹⁾⁽²⁾
Option (Obligation to Purchase)	10/19/2022	10/19/2022	Class A Common Stock	2,500,000	9.77	D ⁽¹⁾⁽²⁾	

1. Name and Address of Reporting Person* <u>Eldridge Industries, LLC</u> <hr/> (Last) (First) (Middle) 600 STEAMBOAT ROAD <hr/> (Street) GREENWICH CT 06830 <hr/> (City) (State) (Zip)		
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1. Name and Address of Reporting Person* <u>Horizon Sponsor, LLC</u> <hr/> (Last) (First) (Middle) 600 STEAMBOAT ROAD, SUITE 200 <hr/> (Street) GREENWICH CT 06830 <hr/> (City) (State) (Zip)		
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(City)	(State)	(Zip)
1. Name and Address of Reporting Person*		
SECURITY BENEFIT LIFE INSURANCE CO /KS/		
(Last)	(First)	(Middle)
ONE SECURITY BENEFIT PLACE		
(Street)		
TOPEKA	KS	66636
(City)	(State)	(Zip)

(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)

Explanation of Responses:

1. With respect to the reported securities: (i) Horizon Sponsor, LLC ("Sponsor") directly holds 15,550,000 of the reported shares of Class A common stock ("Class A Common") and all of the reported warrants to acquire shares of Class A Common, (ii) Security Benefit Life Insurance Company ("SBL") directly holds 36,507,173 of the reported shares of Class A Common and (iii) the Option is an obligation of, Eldridge Industries, LLC ("Eldridge LLC").

2. The Sponsor and SBL are each indirectly controlled by Eldridge LLC. Todd L. Boehly is the indirect controlling member of Eldridge and, in such capacity, 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.

Remarks:

Exhibit 24 - Power of Attorney

[/s/ Eldridge Industries, LLC, By: /s/ Todd L. Boehly, Authorized Signatory](#) 10/18/2021

[/s/ Horizon Sponsor, LLC, By: Todd Boehly, Chief Executive Officer](#) 10/18/2021

[/s/ Security Benefit Life Insurance Company, By: /s/ Joseph Wittrock, Senior Vice President and Chief Investment Officer](#) 10/18/2021

[/s/ Todd L. Boehly](#) 10/18/2021

** 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 5 (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.

POWER OF ATTORNEY

KNOW ALL BY THESE PRESENTS, that the undersigned hereby makes, constitutes and appoints Robert Ott, acting singly and with full power of substitution or revocation, the undersigned's true and lawful attorneys-in-fact, with full power and authority as hereinafter described on behalf of and in the name, place and stead of the undersigned to:

- (i) execute for and on behalf of the undersigned, in the undersigned's capacity as a director, director nominee, officer or beneficial owner of ordinary shares of Vivid Seats, Inc., a Delaware corporation (the "Company"), any Schedule 13D or Schedule 13G, and any amendments, supplements or exhibits thereto (including any joint filing agreements) required to be filed by the undersigned under Section 13 of the Securities Exchange Act of 1934, as amended, and the rules promulgated thereunder (the "Exchange Act"), and any Forms 3, 4, and 5 and any amendments, supplements or exhibits thereto required to be filed by the undersigned under Section 16(a) of the Exchange Act;
- (ii) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such schedules or forms and timely file such forms with the United States Securities and Exchange Commission and any applicable stock exchange; and
- (iii) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorneys-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorneys-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorneys-in-fact may approve in such attorneys-in-fact's discretion.

The undersigned hereby grants to such attorneys-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorneys-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with, or any liability for the failure to comply with, Section 13 and/or Section 16 of the Exchange Act.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file reports or schedules under Section 13 or Section 16 of the Exchange Act with respect to the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

* * * * *

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 18th day of October, 2021.

By: /s/ Todd Boehly

Name: Todd Boehly

Title: Member of Board of Directors

[Signature Page to the Power of Attorney]
