
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**Post-Effective Amendment No. 1
to
FORM S-1
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)

7990
(Primary Standard Industrial
Classification Code Number)

86-3355184
(IRS Employer
Identification Number)

**111 N. Canal Street
Suite 800
Chicago, Illinois 60606
(312) 291-9966**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Mr. Stanley Chia
Chief Executive Officer
111 N. Canal Street
Suite 800
Chicago, Illinois 60606
(312) 291-9966**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With copies to:

**Cathy A. Birkeland
Shagufa R. Hossain
Bradley C. Faris
Latham & Watkins LLP
330 N. Wabash Avenue, Suite 2800
Chicago, Illinois 60611
(312) 876-7700**

Approximate date of commencement of proposed sale to the public: From time to time after the effective date of this Registration Statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 (the "Securities Act") check the following box:

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. (333-260839)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, 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.

This Post-Effective Amendment No. 1 shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(d) under the Securities Act of 1933, as amended.

EXPLANATORY NOTE

This Post-Effective Amendment No. 1 (this “Amendment”) to the Registration Statement on Form S-1 of Vivid Seats Inc. (the “Company”) (File No. 333-260839), initially filed on November 5, 2021 and declared effective by the Securities and Exchange Commission on December 30, 2021 (the “Registration Statement”), is being filed as an exhibit-only filing solely to file the consent of Deloitte & Touche LLP with respect to its report dated March 15, 2022 relating to the financial statements of Vivid Seats Inc. contained in the Company’s Annual Report on Form 10-K for the year ended December 31, 2021 and included in the Prospectus Supplement No. 1 dated March 15, 2022 filed pursuant to Rule 424(b)(3), filed herewith as Exhibit 23.1 (the “Consent”). Accordingly, this Amendment consists only of the facing page, this explanatory note, Item 16 of Part II of the Registration Statement, the signature pages to the Registration Statement, and the Consent. The prospectus and the balance of Part II of the Registration Statement are unchanged hereby and have been omitted.

PART II INFORMATION NOT REQUIRED IN PROSPECTUS

Item 16. Exhibits and Financial Statement Schedules.

(a) Exhibits.

| <u>Exhibit No.</u> | <u>Description</u> |
|--------------------|--|
| 23.1* | Consent of Deloitte & Touche LLP (with respect to Vivid Seats Inc. consolidated financial statements). |

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this post-effective amendment to the Registration Statement on Form S-1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Chicago, State of Illinois, on this 15th day of March, 2022.

Vivid Seats Inc.

By: /s/ Stanley Chia
Stanley Chia
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this post-effective amendment to the Registration Statement on Form S-1 has been signed by the following persons in the capacities held on the dates indicated.

| <u>Signature</u> | <u>Title</u> | <u>Date</u> |
|---|--|----------------|
| <u>/s/ Stanley Chia</u> Stanley Chia | Chief Executive Officer and Director (Principal Executive Officer) | March 15, 2022 |
| * <u>Lawrence Fey</u> | Chief Financial Officer (Principal Financial Officer) | March 15, 2022 |
| * <u>Edward Pickus</u> | Chief Accounting Officer (Principal Accounting Officer) | March 15, 2022 |
| * <u>Mark Anderson</u> | Director | March 15, 2022 |
| * <u>David Donnini</u> | Director | March 15, 2022 |
| * <u>Todd Boehly</u> | Director | March 15, 2022 |
| * <u>Jane DeFlorio</u> | Director | March 15, 2022 |
| * <u>Craig Dixon</u> | Director | March 15, 2022 |
| * <u>Julie Masino</u> | Director | March 15, 2022 |
| * <u>Martin Taylor</u> | Director | March 15, 2022 |
| * <u>Tom Ehrhart</u> | Director | March 15, 2022 |

*By: /s/ Stanley Chia
Stanley Chia
Attorney-in-fact

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the use in Registration Statement No. 333-260839 on Form S-1 of our report dated March 15, 2022, relating to the consolidated financial statements of Vivid Seats Inc., appearing in the Prospectus Supplement, which is part of this Registration Statement.

/s/ Deloitte & Touche LLP

Chicago, Illinois
March 15, 2022