FORM 3

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549 3235-OMB Number: 0104 INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF Estimated average burden **SECURITIES** hours per response: 0.5

OMB APPROVAL

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

Name and Address of Reporting Person* Pickus Edward			Requiring S (Month/Day	2. Date of Event Requiring Statement (Month/Day/Year) 10/18/2021 3. Issuer Name and Ticker or Trading Symbol Vivid Seats Inc. [SEAT]							
0, 0 , 1 , 1 , 1	(First) SEATS INC. JAL STREET IL (State)	(Middle) , SUITE 800 60606 (Zip)			4. Relationship of Reporting Person(s) Issuer (Check all applicable) Director 10% Ov X Officer (give title below) below) Chief Accounting Officer		owner (specify	If Amendment, Date of Original Filed (Month/Day/Year) Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person			
Table I - Non-Derivative Securities Beneficially Owned											
,						unt of Securities cially Owned (Instr.	3. Owner Form: D (D) or In (I) (Insti	Direct ndirect	4. Nature of Indirect Beneficial Ownership (Instr. 5)		
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)											
			2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Se Underlying Derivative Se (Instr. 4)			curity Convers		5. Ownership Form:	Ownership (Instr.
I -		Date Exercisable	Expiratior Date	Title		Amount or Number of Shares		ve	Direct (D) or Indirect (I) (Instr. 5)	5)	

Explanation of Responses:

Remarks:

Exhibit 24 - Power of Attorney.

No securities are beneficially owned.

/s/ David Morris, Attorney-in-fact

11/01/2021

** 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

With respect to holdings of and transactions in securities issued by Vivid Seats Inc. (the "Company"), the undersigned hereby constitutes and appoints the individuals named on Schedule A attached hereto and as may be amended from time to time, or any of them signing singly, with full power of substitution and resubstitution, to act as the undersigned's true and lawful attorney-in- fact to:

- execute for and on behalf of the undersigned, Schedules 13D and 13G in accordance with Section 13 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and the rules thereunder, and Forms 3, 4, and 5 in accordance with Section 16 of the Exchange Act and the rules thereunder;
- 2. 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 Schedule 13D or 13G or Form 3, 4, or 5, complete and execute any amendment or amendments thereto, and timely file such schedule or form with the SEC and any stock exchange or similar authority; and
- 3. take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney- 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 attorney-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 attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-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 and resubstitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorneys-in-fact 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 Section 13 and 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 Schedule 13D and 13G and Forms 3, 4, and 5 with respect to the undersigned's holdings of and transactions in securities issued by 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 15th day of October, 2021

/s/ Edward Pickus ------Name: Edward Pickus

Schedule A

Individuals Appointed as Attorney-in-Fact with Full Power of Substitution and Resubstitution

- 1. David Morris
- 2. Karen Stern