

Vivid Seats Inc.
111 N. Canal Street
Suite 800
Chicago, Illinois 60606

December 29, 2021

Via EDGAR

Securities and Exchange Commission
Division of Corporation Finance
Office of Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: **Vivid Seats Inc.**
Registration Statement on Form S-1
Filed November 5, 2021
File No. 333-260839

To whom it may concern:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, Vivid Seats Inc. (the "**Company**") hereby respectfully requests that the effective date of the Company's Registration Statement on Form S-1 (File No. 333-260839) be accelerated by the Securities and Exchange Commission to 4:00 p.m. Washington D.C. time on December 30, 2021 or as soon as practicable thereafter.

* * * *

The Company requests that we be notified of such effectiveness by a telephone call to Cathy A. Birkeland of Latham & Watkins LLP at (312) 876-7681 or to Shagufa R. Hossain of Latham & Watkins LLP at (202) 637-2323 and that such effectiveness also be confirmed in writing.

Very truly yours,

Vivid Seats Inc.

/s/ Stanley Chia

Name: Stanley Chia

Title: Chief Executive Officer

cc: Cathy A. Birkeland, Latham & Watkins LLP
Shagufa R. Hossain, Latham & Watkins LLP
Bradley G. Faris, Latham & Watkins LLP