Instruction 1(b)

FORM 4

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549
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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

OMB APPROVAL									
OMB Number: 3235-0287									
Estimated average burden									
hours per response:	0.5								

					_															
Name and Address of Reporting Person*						2. Issuer Name and Ticker or Trading Symbol Vivid Seats Inc. [SEAT]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
<u>Epstein</u>	<u>Emily T</u>				1	TIG	Death 1	<u></u> [, OLM]	ı					Directo	r		10% Ov	vner	
-														╛,		(give title		Other (s	pecify	
(Last)	(Fi	rst)	(Middle)			3. Date of Earliest Transaction (Month/Day/Year)								below)	below) bel		below)			
C/O VIVID SEATS INC.					03/	03/10/2023								General Counsel						
			ITE OOO																	
24 E. WASHINGTON STREET, SUITE 900					4 1	If Amendment, Date of Original Filed (Month/Day/Year)							6 In	6. Individual or Joint/Group Filing (Check Applicable						
(Ct== =t)					7. "	1 Airic	indiniciti, i	Jaic o	Onginari	iicu	(WOTHER DE	ay/ (Cai)		Line		omit Group	ı ııııg	(Oncor Ap)	Siloabic	
(Street)	GO II.		60602												√ Form fi	led by One	Repo	rting Persor	า	
CHICAC	JO IL		60602												Form fi	led by More	e than	One Repor	ting	
															Person	1			-	
(City)	(Si	tate)	(Zip)																	
		Tab	le I - Non	-Deriv	ative	e Se	curities	s Acc	quired, l	Dis	posed c	of, or B	ene	ficiall	y Owned					
1. Title of S	Security (Inst	tr. 3)		2. Transa	action	ction 2A. Deemed 3. 4. Securities Acquired (A)						A) or	5. Amou	nt of 6. Own		nership	7. Nature			
		•,		Date	Dow/Vo		Execution Date, if any				n Disposed Of (D) (Instr. 3,				Securities Fo		orm: Direct	of Indirect Beneficial		
(Month/I					Jayire		(Month/Day/Ye							Owned F	Owned Following		(D) or Indirect (I) (Instr. 4)	Ownership		
									. . T			mount (A) or (D)			Reported Transact				(Instr. 4)	
									Code	٧	Amount			Price	(Instr. 3 a					
		-	Table II - I	Derivat	tive	Sec	urities	Acai	ired. Di	isno	osed of	or Be	nefi	cially	Owned					
									,		onverti	•		•	Owned					
1. Title of	2.	3. Transaction	3A. Deemed	i 4	١.		5. Numb	oer	6. Date Ex	ercis	able and	7. Title a	and A	mount	8. Price of	9. Number	r of	10.	11. Nature	
Derivative	Conversion	Date (Month/Day/Year)	Execution D	Date, T	ransaction		ction of Instr. Derivative Securities		Expiration Date of Securities (Month/Day/Year) Underlying Derivative Securities					Derivative	derivative Securities		Ownership Form:			
Security (Instr. 3)	or Exercise Price of	if any (Month/Day			instr.	curity							Security (Instr. 5)	Beneficially		Direct (D)	Ownership			
Derivative Security						Acquired (Instr. 3 and 4) (A) or Disposed						1)	,	Owned Following Reported		or Indirect (I) (Instr. 4)	(Instr. 4)			
																(1) (111341. 4)				
						of (D) (Instr. 3, 4 and 5)									Transaction (Instr. 4)	on(s)				
				F			1, 1			$\overline{}$				mount		',				
													OI	• ' '						
									Date		Expiration		N of	umber						
				c	Code	v	(A)		Exercisabl		Date	Title		hares						
Restricted										\top		Class A								
Stock	(1)	03/10/2023		- 1	Α		94,142		(2)		(2)	Commo	n 9	4,142	\$0.00	94,142	2	D		

Explanation of Responses:

- 1. Each Restricted Stock Unit ("RSU") represents a contingent right to receive one share of the Issuer's Class A Common Stock
- 2. The RSUs will vest and settle with respect to one third of the RSUs on March 10, 2024 and in equal quarterly installments thereafter such that the RSUs will become fully vested on March 10, 2026. The RSUs do not have an expiration date.

Remarks:

/s/ Emily T. Epstein

03/14/2023

** 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.