



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

February 1, 2022

Tim Vanderhook  
Chief Executive Officer  
Viant Technology Inc.  
2722 Michelson Drive, Suite 100  
Irvine, CA 92612

**Re: Viant Technology Inc.**  
**Form 10-K for the Year Ended December 31, 2020**  
**Filed March 23, 2021**  
**File No. 001-40015**

Dear Mr. Vanderhook:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Lisa Harrington