



DIVISION OF  
CORPORATION FINANCE

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

December 7, 2023

Stanley Chia  
Chief Executive Officer  
Vivid Seats Inc.  
24 E. Washington Street, Suite 900  
Chicago, IL 60602

**Re: Vivid Seats Inc.**  
**Registration Statement on Form S-1**  
**Filed December 5, 2023**  
**File No. 333-275889**

Dear Stanley Chia:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Rebekah Reed at 202-551-5332 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Scott Westhoff