

February 6, 2023

Michael Quartieri  
Chief Financial Officer  
Dave & Buster's Entertainment, Inc.  
1221 S. Beltline Rd., Suite 500  
Coppell, TX 75019

Entertainment, Inc.

Fiscal Year Ended January 30, 2022

2022

Re: Dave & Buster's

Form 10-K for the

Filed March 29,

File No. 001-35664

Dear Michael Quartieri:

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 Trade & Services