



February 3, 2023

VIA EDGAR

Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, DC 20549

Attention: Keira Nakada & Rufus Decker
Office of Trade & Services

Re: Dave & Buster's Entertainment, Inc.
Form 10-K for the Fiscal Year Ended January 30, 2022
Filed March 29, 2022
File No. 001-35664

Dear Ms. Nakada and Mr. Decker:

Dave & Buster's Entertainment, Inc. (the "Company") submits this letter in response to the comment of the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") contained in its letter dated January 19, 2023, related to the Form 10-K for the fiscal year ended January 30, 2022 of the Company, filed with the Commission on March 29, 2022 (File No. 001-35664) (the "Form 10-K"). For ease of reference, we have repeated the Staff's comment below in bold and included our response immediately below such comment.

Form 10-K for the Fiscal Year Ended January 30, 2022

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations

Fiscal 2021 Compared to Fiscal 2020

Reconciliations of Non-GAAP Financial Measures

Adjusted EBITDA, page 38

- Adjusted EBITDA appears to be a company-level non-GAAP measure, rather than a store-level non-GAAP measure, like store operating income before depreciation and amortization. Please remove the pre-opening expenses adjustment from Adjusted EBITDA, as it appears to represent normal, recurring, cash operating expenses necessary to operate your business. Refer to Question 100.01 of the Non-GAAP Financial Measures Compliance and Disclosure Interpretations.**
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Response: The Company acknowledges the Staff's comment and will remove the pre-opening expenses from Adjusted EBITDA in future filings.

Should any questions arise in connection with the filing or this response letter, please contact the undersigned at (972) 813-1151.

Sincerely,

DAVE & BUSTER'S ENTERTAINMENT, INC.

/s/ Michael Quartieri

Name: Michael Quartieri

Title: Chief Financial Officer
