

February 1, 2022

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

Inc.

Year Ended December 31, 2020

2021

Re: Viant Technology

Form 10-K for the

Filed March 23,

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