

THE ONE GROUP HOSPITALITY, INC.
411 W. 14th Street, 2nd Floor
New York, New York 10014

May 20, 2015

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attention: J. Nolan McWilliams, Attorney-Advisor

Re: **The ONE Group Hospitality, Inc.**
Registration Statement on Form S-3
Filed on April 15, 2015, as amended on May 11, 2015
File No. 333-203429

Dear Mr. McWilliams:

With respect to the above-referenced Registration Statement on Form S-3 (the "Registration Statement"), and pursuant to Rules 460 and 461 of Regulation C promulgated under the Securities Act of 1933, as amended, the undersigned hereby respectfully requests, on behalf of The ONE Group Hospitality, Inc. (the "Company"), that the Securities and Exchange Commission (the "Commission") accelerate the effective date of the Registration Statement to Friday, May 22, 2015 at 11:00 a.m., or as soon as practicable thereafter.

In connection with the foregoing request, the Company acknowledges the following:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

The cooperation of the staff in meeting the timetable described above is very much appreciated.

Please call Jeffrey P. Schultz of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., counsel to the Company, at (212) 692-6732 with any comments or questions regarding the Registration Statement.

Very truly yours,

/s/ Sam Goldfinger

Sam Goldfinger
Chief Financial Officer