



DIVISION OF
CORPORATION FINANCE

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

May 24, 2018

Emanuel Hilario
Chief Executive Officer
The ONE Group Hospitality, Inc.
411 W. 14th Street, 2nd Floor
New York, NY 10014

**Re: The ONE Group Hospitality, Inc.
Registration Statement on Form S-3
Filed May 21, 2018
File No. 333-225073**

Dear Mr. Hilario:

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 Sonia Bednarowski at 202-551-3666 with any questions.

Division of Corporation Finance
Office of Transportation and Leisure