



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2021

Tyler Loy  
Chief Financial Officer  
ONE Group Hospitality, Inc.  
1624 Market Street, Suite 311  
Denver, Colorado 80202

**Re: ONE Group Hospitality, Inc.**  
**Registration Statement on Form S-3**  
**Filed November 10, 2021**  
**File No. 333-260947**

Dear Mr. Loy:

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 Janice Adeloje at 202-551-3034 or Dietrich King at 202-551-8071 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: James M. Kearney