

June 4, 2021

VIA EDGAR

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

Attention: Dan Morris

Re: The ONE Group Hospitality, Inc.
Registration Statement on Form S-3
Filed on May 27, 2021
File No. 333-256527

Request for Acceleration

Dear Mr. Morris:

Pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, The ONE Group Hospitality, Inc. (the "Registrant") hereby requests acceleration of the effective date of its Registration Statement on Form S-3 (File No. 333-256527), so that it may become effective at 9:30 am (Washington, D.C. time) on June 7, 2021 or as soon as practicable thereafter.

Please call Tyler Loy of the Registrant at (646) 624-2400 with any comments or questions regarding this matter.

Very truly yours,

The ONE Group Hospitality, Inc.

By: /s/ Tyler Loy

Name: Tyler Loy

Title: Chief Financial Officer

KONA GRILL | **STK STEAKHOUSE** | **ONE HOSPITALITY**