

August 9, 2024

Office of Trade & Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Re: The ONE Group Hospitality, Inc.
Registration Statement on Form S-3
Filed August 2, 2024
File No. 333-281206

Request for Acceleration

Ladies and Gentlemen:

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. 333-281206), so that it may become effective on August 13, 2024 at 5:00 PM Eastern time 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

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