



April 25, 2018

**VIA EDGAR**

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

Attention: John D. Brown

Re: The ONE Group Hospitality, Inc.  
Registration Statement on Form S-1  
File No. 333-222389

**Request for Acceleration**

Dear Mr. Brown:

Pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, The ONE Group Hospitality, Inc. (the "Registrant") hereby requests acceleration of the effective date of its Registration Statement on Form S-1 (File No. 333-222389), so that it may become effective at 4:30 p.m. (Washington, D.C. time) on April 27, 2018, or as soon thereafter as practicable.

Please call Sonia Low of the Registrant at (646) 624-2498 with any comments or questions regarding this matter.

Very truly yours,

The ONE Group Hospitality, Inc.

By: /s/ Sonia Low

Name: Sonia Low

Title: General Counsel