



DIVISION OF  
CORPORATION FINANCE

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

April 6, 2017

Samuel Goldfinger  
Chief Financial Officer  
The One Group Hospitality, Inc.  
411 W. 14th Street, 2nd Floor,  
New York, New York 10014

**Re: The One Group Hospitality, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed March 30, 2016**  
**File No. 001-37379**

Dear Mr. Goldfinger:

We have completed our review of your filing. 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.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure