



DIVISION OF
CORPORATION FINANCE

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

June 4, 2021

Manny Hilario
Chief Executive 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 May 27, 2021
File No. 333-256527

Dear Mr. Hilario:

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 Daniel Morris at (202) 551-3314 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: James Kearney