



DIVISION OF  
CORPORATION FINANCE

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

May 30, 2019

Christopher Mitchell  
Chief Financial Officer  
Chicken Soup for the Soul Entertainment, Inc.  
132 East Putman Avenue  
Floor 2W  
Cos Cob, CT 06807

**Re: Chicken Soup for the Soul Entertainment, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed April 1, 2019**  
**File No. 001-38125**

Dear Mr. Mitchell:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the fiscal year ended December 31, 2018

Item 9A. Controls and Procedures

Management's Report on Internal Control over Financial Reporting, page 34

1. You disclose you do not include a report of management's assessment regarding internal control over financial reporting due to a transition period established by the SEC for newly public companies. Please note this transition pertains to only the first Form 10-K filed after the initial public offering. Please amend your filing to include the information required by Item 308(a) of Regulation S-K in regard to management's annual report on internal control over financial reporting.

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.

You may contact Theresa Brilliant at 202-551-3307 or Doug Jones at 202-551-3309 if you

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have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure