



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

DIVISION OF  
CORPORATION FINANCE

June 11, 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 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,

Division of Corporation Finance  
Office of Transportation and Leisure