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June 4, 2019

Division of Corporation Finance
Office of Transportation and Leisure
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

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

Ladies and Gentlemen:

On behalf of Chicken Soup for the Soul Entertainment, Inc. (the "Company"), we respond as follows to the Staff's comment letter dated May 30, 2019, relating to the above-captioned Annual Report on Form 10-K ("Form 10-K"). Please note that for the Staff's convenience, we have recited the Staff's comment and provided the Company's response immediately thereafter.

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 have revised the disclosure in the Form 10-K as requested.

If you have any questions, please do not hesitate to contact me at the above telephone and facsimile numbers.

Sincerely,

/s/ Brian Ross

Brian Ross

cc: Mr. Chris Mitchell
