

Chicken Soup
for the **Soul**
Entertainment

Chicken Soup for the Soul Entertainment Inc.
132 E. Putnam Avenue, Floor 2W
Cos Cob, Connecticut 06807
(855) 398-0443

December 16, 2020

VIA EDGAR

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

RE: Chicken Soup for the Soul Entertainment Inc.
Registration Statement on Form S-1
File No. 333-251202

Ladies and Gentlemen:

Chicken Soup for the Soul Entertainment Inc. (the "Company") hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the above-referenced Registration Statement so that such Registration Statement will become effective as of 4:00 p.m. Eastern Standard Time on December 17 2020, or as soon thereafter as practicable.

Very truly yours,

CHICKEN SOUP FOR THE SOUL ENTERTAINMENT INC.

By: /s/ William J. Rouhana, Jr.
Name: William J. Rouhana, Jr.
Title: Chief Executive Officer
