

**Chicken Soup**  
for the **Soul.**  
**Entertainment**

**Chicken Soup for the Soul Entertainment, Inc.**  
**132 E. Putnam Avenue, Floor 2W**  
**Cos Cob, Connecticut 06807**  
**(203) 861-4000**

December 7, 2018

VIA EDGAR

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.**  
**Registration Statement on Form S-3**  
**File No. 333-228482**

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 10:00 a.m. Eastern Daylight Time on Tuesday, December 11, 2018, 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

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