

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

Amendment No. 1  
To  
FORM S-3  
REGISTRATION STATEMENT UNDER  
THE SECURITIES ACT OF 1933

**CHICKEN SOUP FOR THE SOUL ENTERTAINMENT, INC.**

(Exact Name of Registrant as Specified in Its Charter)

**Delaware**  
(State or Other Jurisdiction of Incorporation or  
Organization)

**81-2560811**  
(I.R.S. Employer Identification Number)

**132 E. Putnam Avenue, Floor 2W**  
**Cos Cob, Connecticut 06807**  
**(855) 398-0443**  
(Address, Including Zip Code, and Telephone  
Number, Including Area Code, of Registrant's Principal  
Executive Office)

**William J. Rouhana, Jr.**  
**Chairman and Chief Executive Officer**  
**Chicken Soup for the Soul Entertainment, Inc.**  
**132 E. Putnam Avenue, Floor 2W**  
**Cos Cob, Connecticut 06807**  
**(855) 398-0443**  
(Name, Address, Including Zip Code, and Telephone  
Number, Including Area Code, of Agent for Service)

*Copies to:*  
**David Alan Miller, Esq.**  
**Brian L. Ross, Esq.**  
**Graubard Miller**  
**405 Lexington Avenue, 11<sup>th</sup> Floor**  
**New York, New York 10174**  
**Telephone: (212) 818-8800**  
**Fax: (212) 818-8881**

Approximate date of commencement of proposed sale to the public: **From time to time after the effective date of this Registration Statement.**

If the only securities being registered on this form are being offered pursuant to dividend or interest reinvestment plans, please check the following box. ☐

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box. ☒

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act of 1933, please check the following box and list the Securities Act of 1933 registration statement number of the earlier effective registration statement for the same offering. ☐

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act of 1933, check the following box and list the Securities Act of 1933 registration statement number of the earlier effective registration statement for the same offering. ☐

If this form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act of 1933, check the following box. ☐

If this form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act of 1933, check the following box. ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer", "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Securities Exchange Act of 1934.

Large accelerated filer ☐  
Non-accelerated filer ☒

Accelerated filer ☐  
Smaller reporting company ☒  
Emerging Growth Company ☒

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act. ☐

**The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with**

Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

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## EXPLANATORY NOTE

The sole purpose of this Amendment No. 1 to the Registration Statement on Form S-3 (No.333-267356) is to file an updated counsel opinion (Exhibit 5.1) and revised registration fee table (Exhibit 107) to finalize and clarify share and warrant amounts being registered for resale by the selling securityholders. The original Registration Statement filing Exhibit 107 provided for a sufficient registration fee to cover all shares and warrants registered herein but is being finalized hereby. The original Registration Statement filing Exhibit 5.1 is being restated in this Amendment to provide an opinion with respect to the finalized share and warrant amounts. As amended, the Registration Statement registers the resale by the selling securityholders identified herein (and their permitted transferees) from time to time of up to an aggregate of (a) 6,558,914 shares of our Class A common stock owned by the selling securityholders as of the date of this prospectus, including, but not limited to, the shares issued to them in exchange for their securities of Redbox (as defined in the Registration Statement) in connection with the Redbox Acquisition (as defined in the Registration Statement), (b) 1,011,530 shares of our Class A common stock that were issued upon exercise of the Credit Facility Warrants (as defined in the Registration Statement), (c) 4,057,303 Assumed Redbox Private Warrants (as defined in the Registration Statement), and (d) 352,986 shares of our Class A common stock issuable upon exercise of the Assumed Redbox Private Warrants.

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## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this Amendment No.1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Cos Cob, Connecticut, on the 27th day of September, 2022.

### CHICKEN SOUP FOR THE SOUL ENTERTAINMENT INC.

By: /s/ William J. Rouhana, Jr.

Name: William J. Rouhana, Jr.

Title: Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Name	Position	Date
By: <u>/s/ William J. Rouhana, Jr.</u> William J. Rouhana Jr.	Chairman and Chief Executive Officer (Principal Executive Officer)	September 27, 2022
By: <u>/s/ Christopher Mitchell *</u> Christopher Mitchell	Chief Financial Officer (Principal Financial Officer)	September 27, 2022
By: <u>/s/ Jason Meier *</u> Jason Meier	Chief Accounting Officer (Principal Accounting Officer)	September 27, 2022
By: <u>/s/ Amy Newmark *</u> Amy Newmark	Director	September 27, 2022
By: <u>/s/ Fred Cohen *</u> Fred Cohen	Director	September 27, 2022
By: <u>/s/ Christina Weiss Lurie *</u> Christina Weiss Lurie	Director	September 27, 2022
By: <u>/s/ Cosmo DeNicola *</u> Cosmo DeNicola	Director	September 27, 2022
By: <u>/s/ Diana Wilkin *</u> Diana Wilkin	Director	September 27, 2022
By: <u>/s/ Martin Pompadur *</u> Martin Pompadur	Director	September 27, 2022
By: <u>/s/ Vikram Somaya</u> Vikram Somaya	Director	September 27, 2022

\* By power of attorney.

Exhibit Number	Description
<a href="#"><u>2.1</u></a>	<a href="#"><u>Merger Agreement, dated as of May 10, 2022, by and among Chicken Soup for the Soul Entertainment, Inc., RB First Merger Sub Inc., RB Second Merger Sub LLC, Redwood Opco Merger Sub LLC, Redbox Entertainment Inc. and Redwood Intermediate LLC (incorporated by reference to Exhibit 2.1 to the registrant's Amendment No. 1 to the Current Report on Form 8-K filed with the SEC on May 12, 2022).</u></a>
<a href="#"><u>3.1</u></a>	<a href="#"><u>Certificate of Incorporation of Registrant (incorporated by reference to Exhibit 3.1 to Registrant's DOS filed with the SEC on September 21, 2016)</u></a>
<a href="#"><u>3.2</u></a>	<a href="#"><u>Bylaws of the Registrant (incorporated by reference to Exhibit 3.2 to Registrant's DOS filed with the SEC on September 21, 2016)</u></a>
<a href="#"><u>4.1</u></a>	<a href="#"><u>Warrant Agreement, dated November 27, 2020, by and between Seaport Global Acquisition Corp. and Continental Stock Transfer &amp; Trust Company, as warrant agent (incorporated by reference to Exhibit 4.1 to Redbox Entertainment Inc.'s Current Report on Form 8-K filed with the SEC on December 3, 2020)</u></a>
<a href="#"><u>4.2</u></a>	<a href="#"><u>Class W Warrant Agreement between Chicken Soup for the Soul Entertainment Inc. and Continental Stock Transfer &amp; Trust Co. (incorporated by reference to Exhibit 4.1 to the Registrant's Current Report on Form 8-K filed with the SEC on November 24, 2020)</u></a>
<a href="#"><u>4.3</u></a>	<a href="#"><u>Class Z Warrant Agreement between Chicken Soup for the Soul Entertainment Inc. and Continental Stock Transfer &amp; Trust Co. (incorporated by reference to Exhibit 4.2 to the Registrant's Current Report on Form 8-K filed with the SEC on November 24, 2020)</u></a>
<a href="#"><u>4.4</u></a>	<a href="#"><u>Form of Registrant's Class I Warrant (incorporated by reference to Exhibit 4.1 to the Registrant's Current Report on Form 8-K filed with the SEC on May 15, 2019)</u></a>
<a href="#"><u>4.5</u></a>	<a href="#"><u>Form of Registrant's Class II Warrant (incorporated by reference to Exhibit 4.2 to the Registrant's Current Report on Form 8-K filed with the SEC on May 15, 2019)</u></a>
<a href="#"><u>4.6</u></a>	<a href="#"><u>Form of Registrant's Class III-A Warrant (incorporated by reference to Exhibit 4.3 to the Registrant's Current Report on Form 8-K filed with the SEC on May 15, 2019)</u></a>
<a href="#"><u>4.7</u></a>	<a href="#"><u>Form of Registrant's Class III-B Warrant (incorporated by reference to Exhibit 4.4 to the Registrant's Current Report on Form 8-K filed with the SEC on May 15, 2019)</u></a>
<a href="#"><u>4.8</u></a>	<a href="#"><u>Warrant Agreement, dated November 27, 2020, by and between Seaport Global Acquisition Corp. and Continental Stock Transfer &amp; Trust Company, as warrant agent (incorporated by reference to Exhibit 4.1 to Redbox Entertainment Inc.'s Current Report on Form 8-K filed with the SEC on December 3, 2020)</u></a>

<a href="#"><u>4.9</u></a>	<a href="#"><u>Warrant Assumption Agreement and Amendment Agreement with respect to exhibit 4.1 and 4.8, above (incorporated by reference to Exhibit 4.1 to the Registrant's Current Report on Form 8-K filed with the SEC on August 12, 2022).</u></a>
<a href="#"><u>4.10</u></a>	<a href="#"><u>Warrant Agreement with HPS and affiliates (incorporated by reference to Exhibit 4.2 to the Registrant's Current Report on Form 8-K filed with the SEC on August 12, 2022).</u></a>
<a href="#"><u>5.1</u></a>	<a href="#"><u>Opinion of Graubard Miller*</u></a>
<a href="#"><u>10.1</u></a>	<a href="#"><u>Amended and Restated Credit Agreement, dated as of October 20, 2017, by and among the Registration, Redbox Automated Retail, LLC, the lenders party thereto and HPS Investment Partners, LLC, as administrative agent and collateral agent, as amended (incorporated by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K filed with the SEC on August 12, 2022).</u></a>
<a href="#"><u>23.1</u></a>	<a href="#"><u>Consent of Rosenfield &amp; Co., PLLC**</u></a>
<a href="#"><u>23.2</u></a>	<a href="#"><u>Consent of Moss Adams LLP**</u></a>
<a href="#"><u>23.3</u></a>	<a href="#"><u>Consent of Grant Thornton**</u></a>
<a href="#"><u>107</u></a>	<a href="#"><u>Fee Table*</u></a>

\* Filed herewith

\*\* Previously filed with Registration Statement.

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GRAUBARD MILLER  
THE CHRYSLER BUILDING  
405 LEXINGTON AVENUE  
NEW YORK, NEW YORK 10174

September 27, 2022

Chicken Soup for the Soul Entertainment, Inc.  
132 E Putnam Ave  
Cos Cob, CT

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-3 filed by Chicken Soup for the Soul Entertainment, Inc. ("Company"), a Delaware corporation, under the Securities Act of 1933, as amended ("Securities Act"), relating to the potential resale from time to time by the selling securityholders listed in the prospectus to the Registration Statement (the "Selling Securityholders"), pursuant to Rule 415 of the Securities Act.

The Registration Statement registers the resale by the selling securityholders identified therein (and their permitted transferees) from time to time of up to an aggregate of (a) 6,558,914 shares of the Company's Class A common stock owned by them as of the date of the prospectus, including, but not limited to, the shares issued to them in exchange for their securities of Redbox (as defined in the Registration Statement) in connection with the Redbox Acquisition (as defined in the Registration Statement), (b) 1,011,530 shares of the Company's Class A common stock that were issued upon exercise of the Credit Facility Warrants (as defined in the Registration Statement), (c) 4,057,303 Assumed Redbox Private Warrants (as defined in the Registration Statement), and (d) 352,986 shares of the Company's Class A common stock issuable upon exercise of the Assumed Redbox Private Warrants. The shares described in foregoing clauses (a), (b) and (c) are collectively referred to herein as the "Offered Shares" and the warrants described in foregoing clause (d) is referred to herein as the "Offered Warrants."

For purposes of this opinion letter, we have examined the Amended and Restated Certificate of Incorporation of the Company (the "Certificate of Incorporation") and the Amended and Restated Bylaws of the Company, each as currently in effect, the Warrant Agreements and Warrant Assumption Agreement filed as Exhibits to the Registration Statement, the Registration Statement, and the applicable resolutions of the board of directors of the Company. We have also examined a certificate of the Secretary of the Company dated the date hereof (the "Certificate") and originals, or copies certified or otherwise authenticated to our satisfaction, of such corporate records and other records, agreements, instruments, certificates of public officials and documents as we have deemed necessary as a basis for the opinions hereinafter expressed and have reviewed such matters of law as we have deemed relevant hereto. As to all issues of fact material to this opinion letter, we have relied on certificates, statements or representations of public officials, of officers and representatives of the Company (including the Certificate) and of others, without any independent verification thereof or other investigation.

In our examination, we have assumed, without investigation: (i) the legal capacity of all natural persons; (ii) the genuineness of all signatures; (iii) the authenticity of all documents submitted to us as originals; (iv) the conformity to original documents of all documents submitted to us as certified, conformed, photostatic or facsimile copies; (v) the authenticity of the originals of such latter documents; (vi) the truth, accuracy and completeness of the information, representations and warranties contained in the agreements, documents, instruments, certificates and records we have reviewed; and (vii) the absence of any undisclosed modifications to the agreements and instruments reviewed by us.

Based upon and subject to the foregoing and to the other qualifications and limitations set forth herein, we are of the opinion that: (a) each of the Offered Shares is validly issued, fully paid and nonassessable, and (b) all of the Offered Warrants are duly and validly issues and binding obligations of the Company and the shares of the Company's Class A common stock issuable upon exercise of such Offered Warrants, when issued and sold in accordance with and in the manner described in the Warrants and the Company's registration statement on Form S-4 (No.333- 265642), declared effective on July 15, 2022, will be duly authorized, validly issued, fully paid and non-assessable.

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We are opining solely on all applicable statutory provisions of Delaware corporate law, including the rules and regulations underlying those provisions, all applicable provisions of the Delaware Constitution, all applicable judicial and regulatory determinations in connection therewith. Our opinion is based on these laws as in effect on the date hereof and as of the effective date of the Registration Statement, and we assume no obligation to revise or supplement this opinion after the effective date of the Registration Statement should the law be changed by legislative action, judicial decision, or otherwise. We express no opinion as to whether the laws of any other jurisdiction are applicable to the subject matter hereof. We are not rendering any opinion as to compliance with any other federal or state law, rule or regulation relating to securities, or to the sale or issuance thereof.

We hereby consent to the use of this opinion as an exhibit to the Registration Statement, to the use of our name as your counsel and to all references made to us in the Registration Statement and in the Prospectus forming a part thereof. In giving this consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act, or the rules and regulations promulgated thereunder.

Very truly yours,

/s/ Graubard Miller

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Calculation of Filing Fee Table

Form S-3  
(Form Type)

Chicken Soup for the Soul Entertainment, Inc.  
(Exact Name of Registrant as Specific in its Charter)

Newly Registered Securities

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Security Type	Security Class Title	Fee Calculation Rule	Amount Registered(1)	Proposed Maximum Offering Price Per Share/Warrant	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Class A Common Stock, par value \$0.0001 per share	Rule 457(c) and Rule 457(h)	6,558,914(3)	\$ 6.74(2)	\$ 44,207,080	\$92.70 per \$1,000,000	\$ 4,098.00
Equity	Class A Common Stock, par value \$0.0001 per share	Rule 457(c) and Rule 457(h)	1,011,530(4)	\$ 6.74(2)	\$ 6,817,712	\$92.70 per \$1,000,000	\$ 632.00
Equity	Warrants to Purchase Class A Common Stock	Rule 457(c)	4,057,303(5)	\$ 0.06(6)	\$ 243,438	\$92.70 per \$1,000,000	\$ 22.57
Equity	Class A Common Stock, par value \$0.0001 per share	Rule 457(i)	352,986(7)	\$ 132.18(8)	\$ 46,657,690	\$92.70 per \$1,000,000	\$ 4,325.17
				TOTAL	\$ 97,925,920		\$ 9,077.74
Fees Previously Paid							\$ 12,605.15
Fee due							\$ 0

- (1) Pursuant to Rule 416 under the Securities Act of 1933, as amended, this registration statement shall be deemed to cover such additional number of securities as may be offered or issued in connection with any stock splits, stock dividends or similar transactions.
- (2) Estimated solely for the purpose of calculating the amount of the registration fee, based upon the average of the high and low prices of the Class A common stock, as reported by the Nasdaq Global Market on September 23, 2022 (\$6.74), in accordance with Rule 457(c) promulgated under the Securities Act of 1933, as amended.
- (3) Represents shares of Class A common stock outstanding as of the date of this Registration Statement owned by the selling securityholders listed herein.
- (4) Represents shares of Class A common stock that were issued upon exercise of common stock purchase warrants that were issued in connection with the provision of a credit facility to the Issuer and owned by certain selling securityholders listed herein.
- (5) Represents 4,057,303 common stock purchase warrants (the "Assumed Redbox Private Warrants") originally issued by Redbox Entertainment, Inc. ("Redbox"), and assumed by the Issuer in connection with its acquisition of Redbox (the "Redbox Acquisition"), with the terms of such warrants being adjusted to provide for the purchase of an aggregate of approximately 352,986 shares of the Issuer's Class A common stock, as further described herein.
- (6) Estimated solely for the purpose of calculating the amount of the registration fee, based upon the average of the high and low prices of the Assumed Redbox Public Warrants (which are substantively identical to the Assumed Redbox Private Warrants registered hereby), as reported by the Nasdaq Global Market on September 23, 2022 (\$0.06), in accordance with Rule 457(c) promulgated under the Securities Act of 1933, as amended.
- (7) Represents the 352,986 shares of the Issuer's Class A common stock issuable upon exercise of the Assumed Redbox Private Warrants.
- (8) In accordance with Rule 457(i) under the Securities Act, the registration fee is based on the current exercise price per share per warrant.