

May 21, 2024

William J. Rouhana, Jr.
Chief Executive Officer
Chicken Soup for the Soul Entertainment, Inc.
132 E. Putnam Avenue, Floor 2W
Cos Cob, Connecticut 06807

the Soul Entertainment, Inc.
Information Statement on Schedule 14C

Re: Chicken Soup for
Preliminary
Filed May 3, 2024
File No. 001-38125

Dear William J. Rouhana, Jr.:

We have reviewed your
filing and have the following comment(s).

Please respond to this letter within ten business days by
providing the requested
information or advise us as soon as possible when you will respond. If
you do not believe a
comment applies to your facts and circumstances, please tell us why in
your response.

After reviewing your
response to this letter, we may have additional comments.

Preliminary Information Statement on Schedule 14C filed May 3, 2024

General

1. We note that the
Charter Amendments grant the Strategic Review Committee "exclusive
authority" to approve a
sale of all or any part of the business of the Company or its
subsidiaries and a
Chapter 11 pre-arranged restructuring of the Company. Please revise to
clarify where
appropriate, including in a separate question and answer at page 2, whether
that "exclusive
authority" would preclude a shareholder vote to approve such actions.
Clarify whether and to
what extent the provisions of the Charter Amendments are limited
or qualified by state
or other applicable law.

William J. Rouhana, Jr.
FirstName LastNameWilliam J. Rouhana, Inc.
Jr.
Chicken Soup for the Soul Entertainment,
Comapany
May NameChicken Soup for the Soul Entertainment, Inc.
21, 2024
May 21,
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FirstName LastName

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.

Please contact Rebekah Reed at 202-551-5332 or Taylor Beech at
202-551-4515 with any
other questions.

Sincerely,
Division of
Corporation Finance
Office of Trade &

Services

cc: Brian Ross