

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

FORM S-1  
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)*

**7819**

*(Primary Standard Industrial  
Classification Code Number)*

**81- 2560811**

*(I.R.S. Employer  
Identification Number)*

**132 E. Putnam Avenue, Floor 2W  
Cos Cob, CT 06807  
(855) 398-0443**

*(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)*

**William J. Rouhana, Jr., Chairman and Chief Executive Officer  
Chicken Soup for the Soul Entertainment Inc.  
132 E. Putnam Avenue, Floor 2W  
Cos Cob, CT 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.  
Roberto Cortinas, Esq.  
Graubard Miller  
The Chrysler Building  
405 Lexington Avenue  
New York, New York 10174  
Telephone: (212) 818-8800  
Facsimile: (212) 818-8881**

**Brad L. Shiffman, Esq.  
Blank Rome LLP  
1271 Avenue of the Americas  
New York, New York 10020  
Telephone: (212) 885-5000  
Facsimile: (212) 885-5001**

Approximate date of commencement of proposed sale to the public: **As soon as practicable after the effective date of this registration statement.**

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 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, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. x **333-251202**

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

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

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.

**CALCULATION OF REGISTRATION FEE**

Title of each class of securities to be registered (1)	Proposed maximum aggregate offering price (1)(2)	Amount of registration fee
9.50 Notes due 2025	\$ 1,380,000	\$ 150.56

- (1) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(o) under the Securities Act of 1933, as amended.
- (2) Includes up to \$180,000 in aggregate principal amount of additional notes which may be issued upon the exercise of a 30-day option granted to the underwriters to cover overallocments, if any.

**This registration statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.**

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### **Explanatory Note**

This Registration Statement on Form S-1 is being filed by Chicken Soup for the Soul Entertainment Inc., a Delaware corporation (the “Registrant”), pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and General Instruction V to Form S-1. This Registration Statement relates to the Registrant’s Registration Statement on Form S-1, as amended (File No. [333-251202](#)) (the “Prior Registration Statement”), initially filed by the Registrant on December 8, 2020 and declared effective by the Securities and Exchange Commission on December 17, 2020.

This Registration Statement covers the registration of an additional \$1,380,000 in aggregate principal amount of the Registrant’s 9.50% notes due 2025 (“Notes”), including \$180,000 in Notes that may be purchased by the underwriters to cover over-allotments, if any.

The required opinions of counsel and related consents and accountants consents are attached hereto and filed herewith. Pursuant to Rule 462(b), the contents of the Prior Registration Statement, including the exhibits thereto, are incorporated by reference into this Registration Statement.

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PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

**Item 16. Exhibits and Financial Statement Schedules.**

All exhibits filed with or incorporated by reference in Registration Statement No. 333-251202 are incorporated by reference into, and shall be deemed to be part of, this Registration Statement, except for the following, which are filed herewith:

<u>Exhibit No.</u>	<u>Description</u>
<a href="#">5.1</a>	<a href="#">Opinion of Graubard Miller.</a>
<a href="#">23.1</a>	<a href="#">Consent of Rosenfield and Company, PLLC.</a>
<a href="#">23.2</a>	<a href="#">Consent of PricewaterhouseCoopers LLP</a>
<a href="#">23.3</a>	<a href="#">Consent of Graubard Miller (included in Exhibit 5.1).</a>

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## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Cos Cob, Connecticut, on the 18th day of December, 2020.

### 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.

<u>Name</u>	<u>Position</u>	<u>Date</u>
By: <u>/s/ William J. Rouhana Jr.</u> William J. Rouhana Jr.	Chairman and Chief Executive Officer (Principal Executive Officer)	December 18, 2020
By: <u>/s/ Scott W. Seaton</u> Scott W. Seaton	Vice Chairman and Director	December 18, 2020
By: <u>/s/ Christopher Mitchell</u> Christopher Mitchell	Chief Financial Officer (Principal Financial Officer)	December 18, 2020
By: <u>/s/ Daniel Sanchez</u> Daniel Sanchez	Chief Accounting Officer (Principal Accounting Officer)	December 18, 2020
By: <u>/s/ Amy Newmark</u> Amy Newmark	Director	December 18, 2020
By: <u>/s/ Cosmo DeNicola</u> Cosmo DeNicola	Director	December 18, 2020
By: <u>/s/ Fred Cohen</u> Fred Cohen	Director	December 18, 2020
By: <u>/s/ Christina Weiss Lurie</u> Christina Weiss Lurie	Director	December 18, 2020
By: <u>/s/ Diana Wilkin</u> Diana Wilkin	Director	December 18, 2020
By: <u>/s/ Martin Pompadur</u> Martin Pompadur	Director	December 18, 2020

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GRAUBARD MILLER  
The Chrysler Building  
405 Lexington Avenue  
New York, New York 10174

December 18, 2020

Chicken Soup for the Soul Entertainment Inc.  
132 E. Putnam Avenue, Floor 2W  
Cos Cob, Connecticut 06807

Re: Registration Statement

Ladies and Gentlemen:

We have acted as counsel for Chicken Soup for the Soul Entertainment Inc., a Delaware corporation ("Company"), in connection with the registration by the Company of up to \$9,200,000 aggregate principal amount of 9.50% Notes due 2025, including the underwriters' overallotment option (the "Notes"), pursuant to a Registration Statement on Form S-1 ("Original Registration Statement") filed by the Company with the Securities and Exchange Commission ("SEC") under the Securities Act of 1933, as amended (the "Act"), on December 8, 2020, and declared effective by the SEC on December 17, 2020. This opinion is being furnished in connection with the Company's filing of a registration statement on Form S-1 filed pursuant to Rule 462(b) promulgated under the Act ("462(b) Registration Statement") relating to the public offering of up to an additional \$1,380,000 aggregate principal amount of the Notes, including the underwriters' overallotment option (the "Additional Notes"). The Additional Notes will be issued under that certain indenture dated July 17, 2020 (the "Base Indenture"), entered into between the Company and U.S. Bank National Association, as trustee ("Trustee"), as was supplemented by the Supplemental Indenture dated July 17, 2020 ("Supplemental Indenture", and together with the Base Indenture, the "Indenture") and resolutions of the Company's board of directors dated December 7, 2020, establishing the terms of the Notes in accordance with the Indenture and December 17, 2020 approving the issuance of the Additional Notes ("Board Resolutions"). We understand that the Additional Notes will be sold to the underwriters for resale to the public as described in the Registration Statement and pursuant to an underwriting agreement, substantially in the form filed as an exhibit to the underwriting agreement, to be entered into by and among the Company and the representative of the underwriters named therein ("Underwriting Agreement").

In rendering the opinions set forth below, we have examined (a) the Original Registration Statement and the exhibits thereto, (b) the 462(b) Registration Statement and the exhibits thereto; (c) the prospectus forming a part of the Registration Statement, (d) the Company's Certificate of Incorporation, as amended ("Certificate of Incorporation"); (e) the Company's Bylaws ("Bylaws"); (f) certain records of the Company's corporate proceedings as reflected in its minute books; (g) the form of Underwriting Agreement filed as an exhibit to the Registration Statement, (h) the Base Indenture and Supplemental Indenture, (i) the Board Resolutions, and (j) such statutes, records and other documents as we have deemed relevant.

In our examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, and conformity with the originals of all documents submitted to us as copies thereof. In making our examination of the documents executed or to be executed, we have assumed that the parties thereto (other than the Company) had or will have the power, corporate or other, to enter into and perform all obligations thereunder and have also assumed the due authorization by all requisite action, corporate or other, and execution and delivery by such parties of such documents and the validity and binding effect thereof on such parties.

In rendering our opinions below, we have also assumed that (i) the Registration Statement and 462(b) Registration Statement shall be effective and comply with all applicable laws at any time the Additional Notes are offered or issued as contemplated by the Registration Statement, (ii) the Trustee is and has been duly organized, validly existing and in good standing under the laws of its jurisdiction of organization and is duly qualified to engage in the activities contemplated by the Indenture; (iii) the Indenture has been duly authorized, executed and delivered by, and constitutes the legal, valid and binding obligation of, the Trustee, enforceable against the Trustee in accordance with its terms; (iv) the Trustee is in compliance, generally and with respect to acting as a trustee under the Indenture, with all applicable laws and regulations; (v) the Trustee had and has the requisite organizational and legal power and authority to perform its obligations under the Indenture; and (vi) the Additional Notes will be duly authenticated by the Trustee in the manner provided in the Indenture

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Based upon and subject to the foregoing, we are of the opinion that the Additional Notes, when executed by the Company and authenticated by the Trustee in accordance with the provisions of the Indenture and delivered and paid for as provided in the Underwriting Agreement, will be the legal, valid, and binding obligations of the Company, enforceable against the Company in accordance with their terms.

Our opinion that any document constitutes a binding obligation is qualified by reference to (i) the effect of bankruptcy, insolvency, reorganization, arrangement, moratorium or other similar laws relating to or affecting the rights of creditors generally, including, without limitation, laws relating to fraudulent transfers or conveyances, preferences and equitable subordination; and (ii) limitations imposed by general principles of equity, including without limitation concepts of materiality, reasonableness, good faith and fair dealing and the possible unavailability of specific performance, injunctive relief or other equitable remedies regardless of whether enforceability is considered in a proceeding in equity or at law.

No opinion is expressed herein other than as to the corporate law of the State of Delaware, the laws of the State of New York, and the federal securities law of the United States of America.

We hereby consent to the use of this opinion as Exhibit 5.1 to the 462(b) Registration Statement, to the use of our name as counsel to the Company, and to all references made to us in the 462(b) Registration Statement. In giving this consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act, or the rules and regulations promulgated thereunder.

Very truly yours,

/s/ GRAUBARD MILLER

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**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1 and related prospectus of Chicken Soup for the Soul Entertainment, Inc. and Subsidiaries of our report dated March 27, 2020 relating to the December 31, 2019 and 2018 consolidated financial statements of Chicken Soup for the Soul Entertainment, Inc. and Subsidiaries included in its Annual Report (Form 10-K), and to the reference to us under the heading "Experts" in the Registration Statement.

/s/ ROSENFELD AND COMPANY, PLLC

New York, New York  
December 17, 2020

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## CONSENT OF INDEPENDENT AUDITORS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1 of our report dated July 30, 2019 relating to the financial statements of Crackle U.S. (a business of Sony Pictures Entertainment), which appears in Chicken Soup for the Soul Entertainment, Inc.'s Current Report on Form 8-K/A dated July 30, 2019 and which is incorporated by reference in the Registration Statement on Form S-1 (No. 333-251202) of Chicken Soup for the Soul Entertainment, Inc. We also consent to the reference to us under the heading "Experts" in the Registration Statement on Form S-1 (No. 333-251202) of Chicken Soup for the Soul Entertainment, Inc. incorporated by reference in this Registration Statement.

/s/ PricewaterhouseCoopers LLP  
Los Angeles, CA  
December 18, 2020

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