



DIVISION OF
CORPORATION FINANCE

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

September 10, 2021

Claus Toftegaard
Chief Financial Officer
LiqTech International, Inc.
1804 Buerkle Road
White Bear Lake, MN 55110

Re: LiqTech International, Inc.
Registration Statement on Form S-3
Filed September 3, 2021
File No. 333-259328

Dear Mr. Toftegaard:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Priscilla Dao, Staff Attorney, at (202) 551-5997 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Clayton Parker