



DIVISION OF  
CORPORATION FINANCE

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

April 11, 2019

Christopher Meaux  
Chief Executive Officer  
Waitr Holdings Inc.  
844 Ryan Street, Suite 300  
Lake Charles, Louisiana 70601

**Re: Waitr Holdings Inc.  
Registration Statement on Form S-3  
Filed April 4, 2019  
File No. 333-230721**

Dear Mr. Meaux:

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 Scott M. Anderegg, Staff Attorney at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products