



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2023

Sean Dollinger  
Chief Executive Officer  
LQR House Inc.  
6800 Indian Creek Dr. Suite 1E  
Miami Beach, FL 33141

**Re: LQR House Inc.**  
**Draft Registration Statement**  
**Filed on September 29, 2023**  
**File No. 377-06904**

Dear Sean Dollinger:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Daniel Nauth