



DIVISION OF  
CORPORATION FINANCE

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

December 30, 2021

Sam Lai  
Chief Executive Officer  
Hour Loop, Inc.  
8201 164th Ave NE #200  
Redmond, WA 98052-7615

**Re: Hour Loop, Inc.**  
**Amendment No. 1 to Registration Statement on Form S-1**  
**Filed December 16, 2021**  
**File No. 333-260540**

Dear Mr. Lai:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 1 to Registration Statement on Form S-1

Capitalization, page 37

1. Please revise to include amounts due to related parties in your capitalization table and disclose the amounts on an actual and "as adjusted" basis. Also, the amount of long-term debt disclosed in your capitalization table at September 30, 2021 of \$4,170,418 does not agree to the amount in your interim balance sheet on page F-22 of \$2,170,418. Please reconcile and revise these disclosures.

Sam Lai  
Hour Loop, Inc.  
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You may contact Tatiana Meadows, Staff Accountant, at (202) 551-3322 or Linda Cvrkel, Staff Accountant, at (202) 551-3813 if you have questions regarding comments on the financial statements and related matters. Please contact Karina Dorin, Staff Attorney, at (202) 551-3763 or, in her absence, Timothy S. Levenberg, Special Counsel, at (202) 551-3707 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Laura Anthony, Esq.