



DIVISION OF
CORPORATION FINANCE

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

February 3, 2025

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

Re: LQR House Inc.
Registration Statement on Form S-3
Filed January 24, 2025
File No. 333-284485

Dear Sean Dollinger:

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 Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing