

April 22, 2022

Thomas Pritchard  
General Counsel  
Waitr Holdings Inc.  
214 Jefferson Street, Suite 200  
Lafayette, Louisiana 70501

Re: Waitr Holdings Inc.  
Registration

Statement on Form S-3

Filed on April 13,

2022

File No. 333-264257

Dear Mr. Pritchard:

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 Janice Adeloys at 202-551-3034 or Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services