

**Waitr Holdings Inc.**  
**844 Ryan Street, Suite 300**  
**Lake Charles, Louisiana 70601**

April 24, 2019

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Scott M. Anderegg

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

Dear Mr. Anderegg:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Waitr Holdings Inc. (the "Registrant") hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 4:30 p.m. EDT on Friday, April 26, 2019, or as soon as thereafter practicable.

Very truly yours,

/s/ Damon Schramm

Damon Schramm  
Chief Legal Officer

cc: Winston & Strawn LLP