

LQ CORP INC  
Form 15-12G  
July 31, 2007

OMB APPROVAL

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 15**

**CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION  
12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE  
REPORTS UNDER SECTIONS 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.**

Commission File Number 000-25977

L Q Corporation, Inc.

(Exact name of registrant as specified in its charter)

888 Seventh Avenue, 17<sup>th</sup> Floor, New York, New York 10019 (212) 974-5730

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Common Stock, par value \$0.001 per share

(Title of each class of securities covered by this Form)

N/A

(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a)(1)(i)	R	u	l	e
x		12h-3(b)(1)(i)	x	
Rule 12g-4(a)(1)(ii)		Rule 12h-3(b)(1)(ii)		
Rule 12g-4(a)(2)(i)		Rule 12h-3(b)(2)(i)		
Rule 12g-4(a)(2)(ii)		Rule 12h-3(b)(2)(ii)		
		Rule 15d-6		

Approximate number of holders of record as of the certification or notice date: 1

Pursuant to the requirements of the Securities Exchange Act of 1934, L Q Corporation, Inc. has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: July 31, 2007

By: /s/ Melvyn Brunt  
Melvyn Brunt, Chief Financial Officer

Instruction: This form is required by Rules 12g-4, 12h-3 and 15d-6 of the General Rules and Regulations under the Securities Exchange Act of 1934. The registrant shall file with the Commission three copies of Form 15, one of which shall be manually signed. It may be signed by an officer of the registrant, by counsel or by any other duly authorized person. The name and title of the person signing the form shall be typed or printed under the signature.

**Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**