



DIVISION OF  
CORPORATION FINANCE

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

April 17, 2024

Jorge A. Celaya  
Executive Vice President and Chief Financial Officer  
Liquidity Services, Inc.  
6931 Arlington Road  
Suite 460  
Bethesda, MD 20814

**Re: Liquidity Services, Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2023**  
**File No. 0-51813**

Dear Jorge A. Celaya:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services