



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

December 20, 2012

Via Email

Michael Hansen  
Chief Executive Officer  
DubLi, Inc  
5200 Town Center Circle, Suite 601  
Boca Raton, FL 33486

**Re: DubLi, Inc.  
Item 4.02 Form 8-K  
Filed December 18, 2012  
File No. 0-49801**

Dear Mr. Hansen:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 4.02 Form 8-K filed December 18, 2012

1. We note you intend to file restated financial statements. Please tell us how, and when, you will file them.
2. It is unclear from your disclosure as to what necessitated the restatement of your financial statements. In this regard, it appears the issue is related to revenue recognition in connection with the sale of certain electronic gift cards rather than solely on their gross versus net revenue presentation. Please provide transparent disclosure clearly explaining the facts and circumstances behind the accounting errors and why your previous accounting treatment did not comply with GAAP.

3. Your disclosure does not provide any qualitative or quantitative insight into the significance of your misstatements. Please amend your filing to disclose, at least, the amount (s) of the error or an estimated range of the amount(s) you have discovered to date with the accounts affected that resulted in your determination that your previously filed financial statements should no longer be relied upon.
4. Please advise us how you would consider the impact on your officers' conclusions regarding the effectiveness of 1) your disclosure controls and procedures ("DCP"), and 2) your internal controls over financial reporting ("ICFR") resulting from the restatements. See Items 307 and 308 of Regulation S-K. Also, disclose the effect of the restatements on your DCP and ICFR assessments in the amended Item 4.02 of Form 8-K.

As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter that provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments. Please submit your response letter on EDGAR.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review

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of your filing or in response to our comments on your filing.

If you have any questions regarding these comments, please direct them to Robert Babula, Staff Accountant at (202) 551-3339, or you may direct your questions to me at (202) 551-3377.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew  
Accounting Branch Chief