



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

January 31, 2008

Via U.S. Mail and Fax (520) 844-1118

Mr. Jon Young
Chief Financial Officer
Liberty Star Uranium & Metals Corp.
3024 E. Fort Lowell Road
Tuscon, AZ 85716

**Re: Liberty Star Uranium & Metals Corp.
Form 10-KSB for the Fiscal Year Ended January 31, 2007
Filed March 15, 2007
File No. 0-50071**

**Form 10-Q for the Period Ended October 31, 2007
Filed December 14, 2007**

Dear Mr. Young:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Chris White
Branch Chief Accountant