



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

December 23, 2008

James Briscoe  
President, Chief Executive Officer and Chief Financial Officer  
Liberty Star Uranium & Metals Corp.  
P.O. Box 32909  
Tucson, Arizona 85751-2909

**Re: Liberty Star Uranium & Metals Corp.  
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A  
Filed December 18, 2008  
File No. 0-50071**

Dear Mr. Briscoe:

We have completed our review of the above-referenced filing and have no further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: L. Nicholson

via facsimile

Kari Richardson, Esq.  
(604) 687-6314