



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