

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
February 25, 2015**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Liquidity Services, Inc.**

**File No. 0-51813 - CF#31871**

---

Liquidity Services, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on November 21, 2014.

Based on representations by Liquidity Services, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.32                      through                      November 29, 2016

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields  
Secretary