



DIVISION OF
CORPORATION FINANCE

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

March 30, 2009

MAIL STOP 3561

Via U.S. mail and facsimile

Daniel K. Leonard
President, CEO
Liverpool Group, Inc.
17445 Arbor Street
Omaha, NE 68130

Re: Liverpool Group, Inc.
Supplemental Correspondence Re Form 10, Amendment 2
Submitted March 13, 2009
File No. 0-53303

Dear Mr. Leonard:

We have limited our review of your filing to those issues we have addressed in our 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 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 filings. 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 number listed at the end of this letter.

1. We note your response to comment two of our letter dated January 5, 2009. We also note the statement “[n]one” under Item 10, Recent Sales of Unregistered Securities. Please revise to provide disclosure relating to the 2008 transaction(s). We may have further comment.

As appropriate, please amend your filing and respond to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a

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cover letter with your amendment that keys your responses to our comments and 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.

You may contact Susann Reilly at (202) 551-3236 or Jim Lopez at (202) 551-3536 if you have questions.

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Healthcare Services

cc: John Heskett
via facsimile to (918) 336-3152