



DIVISION OF
CORPORATION FINANCE

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

CORRECTED
February 8, 2011

Daniel K. Leonard, President
Liverpool Group, Inc.
21724 E. Stanford Circle
Elkhorn, Nebraska 68022

RE: Liverpool Group, Inc.
Registration Statement on Form 10
Filed July 3, 2008
File No. 0-53303

Dear Mr. Leonard:

We have completed our review of your Form 10 and have no further comments at this time.

Sincerely,

/s/ James Lopez (for)

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services