



DIVISION OF  
CORPORATION FINANCE

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

November 19, 2010

Louis S. Friedman  
President and Chief Executive Officer  
Liberator, Inc.  
2745 Bankers Industrial Drive  
Atlanta, GA 30360

**Re: Liberator, Inc.**  
**Current Report on Form 8-K**  
**Filed July 2, 2009**  
**Form 10-K for the fiscal-year ended December 31, 2008**  
**Filed April 15, 2009**  
**Registration Statement on Form 10**  
**Filed December 3, 2008**  
**File No. 000-53514**

Dear Mr. Friedman:

We have completed our review of the above filings and do not have any further comments at this time.

Sincerely,

Russell Mancuso  
Branch Chief

cc (via fax): Peter Hogan, Esq.—Richardson & Patel LLP  
Jamie Kim, Esq.—Richardson & Patel LLP