



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