



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

March 27, 2017

Kathleen E. Donovan  
Chief Financial Officer  
Liberty Tax, Inc.  
1716 Corporate Landing Parkway  
Virginia Beach, Virginia 23454

**Liberty Tax, Inc.**  
**Form 10-K for the Fiscal Year Ended April 30, 2016**  
**Filed June 29, 2016**  
**File No. 001-35588**

Dear Ms. Donovan:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief  
Office of Information Technologies  
and Services