

Via Facsimile and U.S. Mail
Mail Stop 6010

May 19, 2009

Mr. Robert J. Davis
Chief Financial Officer
Liberator Medical Holdings, Inc.
2979 SE Gran Park Way
Stuart, FL 34997

Re: Liberator Medical Holdings, Inc.
Item 4.02 Form 8-K
Filed April 24, 2009
File No. 000-05663

Dear Mr. Davis:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Tabatha Akins
Staff Accountant