



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

August 13, 2010

Mark A. Libratore  
President  
Liberator Medical Holdings, Inc.  
2979 SE Gran Park Way  
Stuart, Florida 34997

**Re: Liberator Medical Holdings, Inc.  
Post-Effective Amendment No. 2 To Registration Statement On Form S-1/A  
Filed August 5, 2010  
File No. 333-152652**

Dear Mr. Libratore:

We have completed our review of your post-effective amendment no. 2 to registration statement on Form S-1/A and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director