



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

DIVISION OF  
CORPORATION FINANCE

March 28, 2023

Dato' Khalid Ahmad  
Chief Financial Officer  
Liberty Resources Acquisition Corp.  
78 SW 7 th Street Suite 500  
Miami, FL 33130

**Re: Liberty Resources Acquisition Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed March 28, 2023  
File No. 001-40883**

Dear Dato' Khalid Ahmad:

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,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Andrew M. Tucker