

April 17, 2024

Jorge A. Celaya  
Executive Vice President and Chief Financial Officer  
Liquidity Services, Inc.  
6931 Arlington Road  
Suite 460  
Bethesda, MD 20814

Inc.

Fiscal Year Ended September 30, 2023

Re: Liquidity Services,

Form 10-K for

File No. 0-51813

Dear Jorge A. Celaya:

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 Trade & Services