

June 7, 2022

William Angrick  
Chairman of the Board of Directors and Chief Executive Officer  
Liquidity Services, Inc.  
6931 Arlington Road, Suite 200  
Bethesda, MD 20814

Inc.

Fiscal Year Ended September 30, 2021

2021

Re: Liquidity Services,  
Form 10-K for  
Filed December 9,  
File No. 000-51813

Dear Mr. Angrick:

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