



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

January 27, 2010

Mr. Luis Saenz  
Chief Executive Officer  
Li3 Energy, Inc.  
Av. Pardo y Aliaga 699 Of. 802  
San Isidro, Lima, Peru

RE: **Form 8-K Item 4.01 filed January 20, 2010**  
**Form 8-K/A Item 4.01 filed January 25, 2010**  
**File #333-127703**

Dear Mr. Saenz:

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

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon  
Staff Accountant