

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K

**Current Report
Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported) **February 13, 2007**

LIQUIDITY SERVICES, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

0-51813
(Commission
File Number)

52-2209244
(IRS Employer
Identification No.)

1920 L Street, N.W., 6th Floor, Washington, D.C.
(Address of principal executive offices)

20036
(Zip Code)

Registrant's telephone number, including area code **(202) 467-6868**

N/A
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01. Other Events.

On February 13, 2007, Liquidity Services, Inc. issued a press release entitled "Liquidity Services, Inc. Files Registration Statement with the SEC for a Secondary Public Offering," which is attached hereto as Exhibit 99.1.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

The following exhibit is filed as part of this report:

99.1 Press Release, dated February 13, 2007.

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

LIQUIDITY SERVICES, INC.
(Registrant)

Date: February 13, 2007

By: /s/ James E. Williams
Name: James E. Williams
Title: Vice President, General Counsel and Secretary

**Liquidity Services, Inc. Files Registration Statement with the SEC
for a Secondary Public Offering**

Washington, DC — February 13, 2007 — Liquidity Services, Inc. (NASDAQ: LQDT) announced today that it has filed a registration statement with the Securities and Exchange Commission for the offering of 5,579,541 shares of its common stock in a proposed secondary public offering. LSI will issue and sell 100,000 shares and certain stockholders of LSI will sell the remaining 5,479,541 shares.

Friedman, Billings, Ramsey & Co., Inc., CIBC World Markets Corp. and RBC Capital Markets Corp. will act as joint-bookrunning managers. Cantor Fitzgerald & Co., Lazard Capital Markets LLC, Oppenheimer & Co. Inc. and Stifel, Nicolaus & Company, Incorporated will act as co-managers.

A copy of the prospectus relating to these securities may be obtained, when available, from: Friedman, Billings, Ramsey & Co., Inc. at 1001 Nineteenth Street North, 18th Floor, Arlington, VA 22209, or CIBC World Markets Corp. c/o USE Prospectus Department, 425 Lexington Avenue, 5th Floor, New York, New York 10017, useprospectus@us.cibc.com, or RBC Capital Markets at Two Embarcadero Center, Suite 1200, San Francisco, CA 94111.

A registration statement relating to these securities has been filed with the Securities and Exchange Commission but has not yet become effective. These securities may not be sold nor may offers to buy be accepted prior to the time the registration statement becomes effective. This release shall not constitute an offer to sell or the solicitation of an offer to buy nor shall there be any sale of these securities in any State in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such State.

###

Media Contact

Julie Davis
202.467.6868 ext 234
julie.davis@liquidityservicesinc.com
