Robert P. LoCascio Chief Executive Officer LivePerson, Inc. 462 Seventh Avenue, 3rd Floor New York, New York 10018

Re: LivePerson, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2008

Filed March 13, 2009 File No. 000-30141

Dear Mr. LoCascio:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director