

# SECURITIES AND EXCHANGE COMMISSION

## FORM UPLOAD

SEC-originated letters to filers

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### FILED FOR

#### **DubLi, Inc.**

CIK: [1097792](#) | IRS No.: **134067623** | State of Incorporation: **NV** | Fiscal Year End: **0930**

Type: **UPLOAD**

SIC: **7389** Business services, nec

#### Mailing Address

5200 TOWN CENTER

CIRCLE

SUITE 601

BOCA RATON FL 33486

#### Business Address

5200 TOWN CENTER

CIRCLE

SUITE 601

BOCA RATON FL 33486

561-362-7704



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

March 4, 2013

Via Email  
Eric Nelson  
Chief Financial Officer  
DubLi, Inc.  
5200 Town Center Circle, Suite 601  
Boca Raton, FL 33486

**Re: DubLi, Inc.  
Item 4.02 Form 8-K  
Filed December 18, 2012  
File No. 0-49801**

Dear Mr. Nelson:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew  
Accounting Branch Chief