

CANNELL CAPITAL LLC
 Form 4
 December 11, 2018

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549**

OMB APPROVAL

OMB Number: 3235-0287
 Expires: January 31, 2005
 Estimated average burden hours per response... 0.5

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 CANNELL CAPITAL LLC

2. Issuer Name and Ticker or Trading Symbol
 Liberty Tax, Inc. [TAXA]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)
 245 MERIWETHER CIRCLE
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)
 12/07/2018

____ Director
 ____ Officer (give title below)
 10% Owner
 ____ Other (specify below)

ALTA, WY 83414
 (City) (State) (Zip)

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 ____ Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	(A) or (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)	
			Code	V	Amount	Price			
Common Stock	12/07/2018		P		2,600	A \$ 11.555	1,873,668	I (1) (2)	By partnerships and corporations (1) (2)
Common Stock	12/10/2018		P		7,762	A \$ 11.76	1,874,328	I (1) (2)	By partnerships and corporations (1) (2)
Common Stock	12/11/2018		P		1,897	A \$ 11.86	1,876,225	I (1) (2)	By partnerships

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Cannell Capital LLC acts as the investment sub-adviser to the Cuttyhunk II Fund, the investment advisor to Tristan Offshore Funds, Ltd. and the sundry separately managed accounts, and serves as the general partner of and investment adviser to Tonga Partners, LP and Tristan Partners, LP. J. Carlo Cannell is the sole managing member of Cannell Capital LLC. As such, Mr. Cannell possesses sole power to vote and direct the disposition of all securities of Liberty Tax, Inc. held by the Cannell Investment Vehicles. Thus, for the purposes of Reg. Section 240.13d-3, as of December 11, 2018, Mr. Cannell beneficially owns 1,876,225 shares. Mr. Cannell's interest in the securities reported herein is limited to the extent of his pecuniary interest in each of the Cannell Investment Vehicles, if any.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.