

ReneSola Ltd
 Form 424B4
 January 29, 2008
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Filed pursuant to Rule 424(b)(4)
 Registration Statement No. 333-148550

PROSPECTUS

10,000,000 American Depositary Shares

ReneSola Ltd

Representing 20,000,000 Shares

We are selling 9,212,500 American depositary shares, or ADSs, and the selling shareholders named in this prospectus are selling 787,500 ADSs. Each ADS represents two shares of no par value. We will not receive any proceeds from the sale of ADSs by the selling shareholders. We and the selling shareholders have granted the underwriters an option to purchase up to 1,500,000 ADSs to cover over-allotments.

Prior to this offering, there has been no public market for our ADSs. Our shares are currently traded on the Alternative Investment Market of the London Stock Exchange, or AIM. The closing price of our shares on AIM on January 28, 2008 was £3.63, which was equivalent to approximately \$14.42 per ADS based on the federal reserve noon buying rate of £1.00 to \$1.9857 in effect on January 28, 2008. We have received approval for listing the ADSs on the New York Stock Exchange under the symbol SOL.

Investing in the ADSs involves risks. See Risk Factors beginning on page 11.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.

	Per ADS	Total
Public offering price	\$13.00	\$130,000,000
Underwriting discount	\$ 0.85	\$ 8,450,000
Proceeds to ReneSola Ltd (before expenses)	\$12.16	\$111,977,938
Proceeds to the selling shareholders (before expenses)	\$12.16	\$ 9,572,063

The underwriters expect to deliver the ADSs to purchasers on or about February 1, 2008.

Credit Suisse

Deutsche Bank Securities

Piper Jaffray

Lazard Capital Markets

Oppenheimer & Co.

The date of this prospectus is January 28, 2008

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You should rely only on the information contained in this prospectus. We have not authorized anyone to provide you with information different from that contained in this prospectus. We are offering to sell, and seeking offers to buy, the ADSs only in jurisdictions where offers and sales are permitted. The information contained in this prospectus is current only as of the date of this prospectus, regardless of the time of delivery of this prospectus or of any sale of the ADSs.

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Until February 22, 2008 (25 days after the date of this prospectus), all dealers that buy, sell or trade ADSs, whether or not participating in this offering, may be required to deliver a prospectus. This is in addition to the obligation of dealers to deliver a prospectus when acting as underwriters and with respect to their unsold allotments or subscriptions.

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PROSPECTUS SUMMARY

The following summary contains basic information about this offering. It may not contain all of the information that is important to you. For a more complete understanding of this offering, we encourage you to read this entire prospectus and the documents to which we refer you. The following summary should be read in conjunction with the more detailed information and financial statements, including the related notes, appearing elsewhere in this prospectus. For a discussion of certain factors you should consider before deciding to invest in our common stock, see Risk Factors.

Overview

We are a leading Chinese manufacturer of solar wafers, which are thin sheets of crystalline silicon material primarily used in the production of solar cells. Our customers include some of the leading global manufacturers of solar cells and modules, such as JA Solar Co., Ltd., Motech Industries Inc., Solarfun Power Holding Ltd., Suntech Power Co. Ltd. and Topco Technologies Corp.

We have focused historically on manufacturing monocrystalline wafers and have accumulated extensive experience and expertise in developing and using monocrystalline wafer production technologies. We primarily offer 125 mm by 125 mm monocrystalline wafers with a thickness of 200 microns. In the second quarter of 2007, we also began to offer 156 mm by 156 mm monocrystalline wafers with a thickness of 200 microns at customers' requests. As part of our expansion plan, we began the production of multicrystalline wafers in the third quarter of 2007. Monocrystalline cells are made from monocrystalline wafers. Solar power products that use monocrystalline cells generally yield higher conversion efficiencies, which refers to the ability of solar power products to convert sunlight into electrical energy. On the other hand, multicrystalline wafers are less expensive to produce and have less stringent raw material requirements. With our production of multicrystalline wafers, we expect to realize cost synergies by utilizing some of the silicon materials reclaimable from our monocrystalline wafer production process.

We possess one of the largest solar wafer manufacturing plants in China based on production output in 2006. As of December 31, 2007, we had annual ingot manufacturing capacity of approximately 378 megawatts, or MW, consisting of monocrystalline ingot manufacturing capacity of approximately 218 MW and multicrystalline ingot manufacturing capacity of approximately 160 MW, and solar wafer manufacturing capacity of approximately 305 MW. We calculate our solar wafer manufacturing capacity based on the ingot manufacturing capacity and solar wafer slicing capacity of our installed equipment on an annualized basis. We measure our wafer manufacturing capacity in MW according to certain assumed conversion efficiency rates for solar cells using our solar wafers. See Conventions Used in this Prospectus. To further capitalize on rising global demand for solar wafers, we intend to increase our annual ingot manufacturing capacity to approximately 645 MW, consisting of monocrystalline ingot manufacturing capacity of approximately 325 MW and multicrystalline ingot manufacturing capacity of approximately 320 MW, and our solar wafer manufacturing capacity to approximately 585 MW by the end of 2008. However, we cannot assure you that we will achieve our 2008 expansion plan. See Risk Factors Risks Related to Our Business Our dependence on a limited number of third-party suppliers for key manufacturing equipment could prevent us from timely fulfillment of customer orders and successful execution of our expansion plans.

By using proprietary technologies, processes and know-how, we manufacture solar wafers primarily from a wide range of reclaimable silicon raw materials, including broken wafers and broken cells that are difficult to process but less expensive than other reclaimable silicon raw materials. We believe this affords us significant advantages over many of our competitors who rely substantially on virgin polysilicon sourced from the spot market and reclaimable silicon raw materials that are easier to process but more expensive. Our solar wafers are comparable in quality and performance to those made from solar-grade virgin polysilicon because of our use of a high percentage of semiconductor-grade reclaimable silicon materials and our proven process technologies.

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We believe we are well positioned to address the challenges presented by the current industry-wide shortage of silicon raw materials. We have established an extensive global network of suppliers and maintain dedicated procurement personnel in China, the United States and Singapore to facilitate close contact with our suppliers. Aiming to enhance our competitive advantage as a low-cost producer and to secure a reliable long-term supply of feedstock, we have taken steps to expand into upstream polysilicon manufacturing.

We have grown rapidly since we began manufacturing solar wafers and related products in 2005. Our net revenues increased significantly from \$5.1 million in 2005 to \$84.4 million in 2006 and from \$52.1 million for the nine months ended September 30, 2006 to \$152.9 million for the nine months ended September 30, 2007. Our income from operations increased from \$0.6 million in 2005 to \$22.2 million in 2006 and from \$14.2 million for the nine months ended September 30, 2006 to \$28.4 million for the nine months ended September 30, 2007. Our net income increased from \$1.2 million in 2005 to \$25.3 million in 2006 and from \$16.0 million for the nine months ended September 30, 2006 to \$25.5 million for the nine months ended September 30, 2007.

Our Industry

Solar power is one of the rapidly growing renewable energy sources today, and the solar power market has grown significantly over the past decade. According to Solarbuzz LLC, or Solarbuzz, an independent solar energy research firm, the global solar power market, as measured by annual solar power system installed capacities, grew at a compound annual growth rate, or CAGR, of 42.2% from 427 MW in 2002 to 1,744 MW in 2006. In one of Solarbuzz's forecasts, annual solar power system installed capacities may further increase to 7,630 MW in 2011, and solar power industry revenue may increase from \$10.6 billion in 2006 to \$31.5 billion in 2011. However, historical and current market data on the solar power industry are not as readily available as those for established industries where trends can be assessed more reliably from data gathered over a longer period of time.

The solar wafer industry is characterized by evolving technologies and intense competition. Access to sufficient silicon raw materials, key manufacturing equipment and skilled personnel are the major barriers for new entrants in this market. Despite the higher prices of virgin polysilicon caused by its shortage, the substitution of reclaimable silicon raw materials to manufacture ingots and wafers has helped to lower the overall cost of raw materials. However, advanced technology is required to produce solar wafers of comparable quality and performance from reclaimable silicon. The conversion efficiencies of solar cells depend to a large extent on the purity of the silicon raw materials and manufacturing process technologies of ingots, wafers and cells.

Our Strengths

We believe that the following strengths enable us to compete effectively:

leading position as a solar wafer manufacturer;

strong technology development capabilities;

large-scale, cost-effective manufacturing;

global network of suppliers and customers; and

experienced management team.

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Our Strategies

Our objective is to become a leader in the global solar power industry by strengthening our leading position in solar wafer manufacturing and strategically expanding further upstream. We intend to achieve this objective by pursuing the following strategies:

expand manufacturing capacity;

complement existing business through upstream integration;

continue to pursue technological innovation;

further develop silicon procurement capabilities; and

continue to focus on key markets.

Our Challenges

The successful execution of our strategy is subject to certain risks and uncertainties, including:

our limited operating history may not serve as an adequate indicator of our future prospects and results of operations;

the current industry-wide shortage of silicon raw materials could constrain our revenue growth and decrease our gross margins and profitability;

our dependence on a limited number of suppliers for key raw materials and manufacturing equipment could prevent us from timely fulfillment of customer orders and successful execution of our expansion plan;

competition we face from both renewable and conventional energy sources and products;

the reduction or elimination of government subsidies and economic incentives for on-grid solar energy applications could cause demand for our products and our revenues to decline;

solar power technology may not be suitable for widespread adoption and sufficient demand for solar power products may not develop or may take longer to develop than we anticipate;

we may experience difficulty in achieving acceptable yields and product performance, or may experience unexpected production curtailments or shutdowns; and

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changes in Chinese law may restrict the import of reclaimable silicon raw materials.

In addition, we also face other risks and uncertainties that may materially affect our business, financial condition, results of operations and prospects. You should also consider the risks discussed in **Risk Factors** and elsewhere in this prospectus before investing in the ADSs.

Recent Developments

Trial Production of Polysilicon

In August 2007, we established a joint venture in Linzhou, Henan Province, China to engage in the production of virgin polysilicon. The joint venture has commenced trial production of polysilicon in January 2008. Production from the first phase with a planned annual capacity of 300 metric tons is expected to begin in the first quarter of 2008, and the estimated output in 2008 is 200 to 300 metric tons.

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Issuance of Additional Shares

In January 2008, we issued 40,000 and 20,000 shares to Mr. Panjian Li and Mr. Binghua Huang, respectively, for no cash consideration in accordance with the terms of their employment contracts. See *Related Party Transactions Transactions with Certain Directors, Shareholders and Affiliates Employment Agreements*. As a result, we have increased our total shares issued and outstanding to 100,060,032 shares. Accordingly, the total shares outstanding immediately after this offering have been increased to 118,485,032 shares (119,910,032 shares if the underwriters exercise their over-allotment option in full).

Corporate History and Structure

Our predecessor, Zhejiang Fengding Construction Material Machinery Manufacturing Co., Ltd., or Fengding Construction, was established as a limited liability company in the PRC in 2003. Following a series of share transfers, Fengding Construction was renamed Zhejiang Yuhui Solar Energy Source Co., Ltd., or Zhejiang Yuhui, in June 2005 and commenced the solar power business in July 2005. As companies incorporated overseas can more efficiently and conveniently issue equity securities to overseas investors without going through lengthy PRC governmental approval procedures, our company, ReneSola Ltd, or ReneSola, was incorporated as a limited liability company in the British Virgin Islands on March 17, 2006. Our choice of the British Virgin Islands as the jurisdiction of incorporation of our company was motivated in part by its relatively well-developed body of corporate law, various tax and other incentives, and its acceptance among internationally recognized securities exchanges as a jurisdiction for companies seeking to list securities. As a limited liability company under the laws of the British Virgin Islands, the liability of our shareholders to our company is limited to: (i) any amount unpaid on a share held by the shareholder and (ii) any liability to repay a distribution by our company that was not made in accordance with the laws of the British Virgin Islands.

ReneSola acquired all of the equity interests in Zhejiang Yuhui in April 2006 through a series of transactions that have been accounted for as a reorganization. In August 2006, we placed 33,333,333 shares on the Alternative Investment Market of the London Stock Exchange, or AIM, and raised gross proceeds of approximately \$50.0 million. We currently conduct our business through the following subsidiaries:

Zhejiang Yuhui, our principal operating company in China;

ReneSola America Inc., or ReneSola America, which was incorporated in the State of Delaware, the United States, in November 2006 to facilitate our procurement of silicon raw materials in North America;

ReneSola Singapore Pte Ltd., which was incorporated in Singapore in March 2007 to facilitate our procurement of silicon raw materials in Southeast Asia and hold our investment in the Malaysian subsidiary;

ReneSola (Malaysia) SDN. BHD., in which we hold a 51% equity interest since July 2007, was incorporated in Malaysia in February 2007 to process reclaimable silicon for Zhejiang Yuhui; and

Sichuan ReneSola Silicon Material Co., Ltd., which was established in Sichuan Province, China in August 2007 to engage in the production of raw materials.

In addition, in August 2007, we invested in a 49% interest in Linzhou Zhongsheng Semiconductor Silicon Material Co., Ltd., or Linzhou Zhongsheng Semiconductor, a polysilicon manufacturing company located in Henan Province, China. Linzhou Zhongsheng Steel Co., Ltd., or Zhongsheng Steel, invested 51% in the joint venture in the form of equipment, factory premises and land use rights.

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The following diagram illustrates our current corporate structure:

Corporate Information

Our principal executive offices are located at No. 8 Baoqun Road, Yaozhuang County, Jiashan Town, Zhejiang Province 314117, People's Republic of China. Our telephone number at this address is (86-573) 8477 3058. Our registered office in the British Virgin Islands is located at the offices of Harney Corporate Services Limited, Craigmuir Chambers P.O. Box 71, Road Town Tortola, British Virgin Islands. Our agent for service of process in the United States is CT Corporation System, located at 111 Eighth Avenue, New York, New York 10011.

Investors should contact us for any inquiries through the address and telephone number of our principal executive offices. Our website is www.renesola.com. The information contained on our website is not a part of this prospectus.

Conventions Used in this Prospectus

Except where the context otherwise requires and for purposes of this prospectus only:

we, us, our company, our or ReneSola refers to ReneSola Ltd, a British Virgin Islands company, its predecessor entities and its subsidiaries, and in the context of describing our financial results, also include Linzhou Zhongsheng Semiconductor, a variable interest entity of our company;

China or PRC refers to the People's Republic of China, excluding Taiwan, Hong Kong and Macau;

all references to RMB or Renminbi refer to the legal currency of China; all references to \$, dollars and U.S. dollars refer to the legal currency of the United States; all references to £ and pounds sterling refer to the legal currency of the United Kingdom. Unless we indicate otherwise, all information in this prospectus reflects the following:

no exercise by the underwriters of their option to purchase up to 1,500,000 additional ADSs; and

a 6,666.67-for-one share split that became effective on July 24, 2006.

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Consistent with industry practice, we measure our wafer manufacturing capacity and production output in MW, representing 1,000,000 watts, or W, of power-generating capacity. We believe MW is a more appropriate unit to measure our manufacturing capacity and production output compared to pieces of wafers, as our solar wafers are of different sizes and thicknesses. Furthermore, we manufacture both monocrystalline wafers and multicrystalline wafers, and solar cells using these two types of wafers have different conversion efficiencies. For purposes of this prospectus, we have assumed an average conversion efficiency rate of 16.0% for solar cells using our monocrystalline wafers. This conversion efficiency is consistent with the publicly available information regarding the monocrystalline cells produced by some of our major customers and is highly dependent on the solar cell and module production processes of these customers. Based on this conversion efficiency, we have assumed that each 125 millimeters, or mm, by 125 mm, monocrystalline wafer we produce can generate approximately 2.4 W of power, each 156 mm by 156 mm monocrystalline wafer we produce can generate approximately 3.9 W of power. We have also assumed an average conversion efficiency rate of 15.0% for solar cells using our multicrystalline wafers. This conversion efficiency is estimated based on the feedback from customers who tested our multicrystalline wafers from our trial production. Based on this conversion efficiency, we have assumed that each 156 mm by 156 mm multicrystalline wafer we plan to produce can generate approximately 3.7 W of power. We also measure our ingot manufacturing capacity and production output in MW according to the solar wafers in MW that our current manufacturing processes generally yield.

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THE OFFERING

Offering price	\$13.00 per ADS.
ADSs offered by us	9,212,500 ADSs.
ADSs offered by the selling shareholders	787,500 ADSs.
ADSs outstanding immediately after this offering	10,000,000 ADSs (11,500,000 ADSs if the underwriters exercise their over-allotment option in full).
Shares outstanding immediately after this offering	118,485,032 shares (119,910,032 shares if the underwriters exercise their over-allotment option in full).
The ADSs	Each ADS represents two of our shares of no par value. The depositary will hold the shares underlying your ADSs. You will have rights as provided in the deposit agreement.

You may turn in your ADSs to the depositary in exchange for shares. The depositary will charge you fees for any exchange. We may amend or terminate the deposit agreement without your consent. If you continue to hold your ADSs, you agree to be bound by the deposit agreement as amended.

To better understand the terms of the ADSs, you should carefully read the "Description of American Depositary Shares" section of this prospectus. You should also read the deposit agreement, which is filed as an exhibit to the registration statement that includes this prospectus.

Use of proceeds	Our net proceeds from this offering are expected to be approximately \$107.5 million based on the initial public offering price per ADS of \$13.00. We plan to use the net proceeds we receive from this offering for the following purposes:
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approximately \$70 million to expand our solar wafer manufacturing facilities and purchase additional equipment for our wafer capacity expansion plan in 2008; we believe such amount will cover approximately 75% of the anticipated financing for our 2008 wafer expansion plan;

approximately \$35 million to invest in polysilicon manufacturing production in 2008; we believe that such amount will cover approximately 26% of the current anticipated investment amount for polysilicon manufacturing production in 2008; and

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the remaining amount to pay or prepay for raw materials and for other general corporate purposes.

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We will not receive any of the proceeds from the sale of ADSs by the selling shareholders.

Trading market for shares

Our shares are currently traded on AIM. The reported closing price of our shares on AIM on January 28, 2008 was £3.63.

Listing

The ADSs have been approved for listing on the New York Stock Exchange under the symbol SOL. We will make an application for the shares to be issued in this offering to be admitted for trading on AIM.

We expect the shares represented by the ADSs to be issued in this offering to be admitted to trading on AIM on the next AIM trading day immediately after the completion of this offering. We expect the shares represented by the ADSs issuable upon exercise of the over-allotment option to be admitted to trading on AIM on the next AIM trading day after the closing of the over-allotment option.

Risk factors

See Risk Factors and other information included in this prospectus for a discussion of risks you should carefully consider before investing in our ADSs.

Depository

The Bank of New York.

The number of shares that will be outstanding immediately after this offering excludes (i) approximately 10,745,937 shares issuable upon the conversion of our RMB928,700,000 U.S. Dollar Settled 1% Convertible Bonds due 2012 calculated based on the conversion price in effect immediately after this offering, and (ii) 4,450,000 shares issuable upon the exercise of options outstanding as of the date of this prospectus, at a weighted average exercise price of £3.071 or \$6.252 per share. The number of shares issuable upon the conversion of our RMB928,700,000 U.S. Dollar Settled 1% Convertible Bonds due 2012 has been adjusted as we will issue shares in our offering at a price below 95% of the current market price on the last trading day preceding the date of announcement of the terms of our offering. Current market price at a particular date is the average closing price of our AIM shares for the five consecutive trading days ending on the trading day immediately preceding such date. See Dilution for more details.

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You should read the following information in conjunction with our consolidated financial statements and related notes, Selected Consolidated Financial Data and Management's Discussion and Analysis of Financial Condition and Results of Operations included elsewhere in this prospectus.

The summary consolidated statements of income data for the years ended December 31, 2005 and 2006 and the six months ended June 30, 2007 have been derived from our audited consolidated financial statements included elsewhere in this prospectus. Our consolidated financial statements are prepared and presented in accordance with accounting principles generally accepted in the United States, or U.S. GAAP, and reflect our current corporate structure as if it has been in existence throughout the relevant periods. The historical results are not necessarily indicative of results to be expected in any future period.

The summary consolidated statements of income data for the year ended December 31, 2004 have been derived from our unaudited financial statements, which are not included in this prospectus. Our summary consolidated statement of income data for the six months ended June 30, 2006 and the nine months ended September 30, 2006 and 2007 and the summary consolidated balance sheet data as of September 30, 2007 have been derived from our unaudited financial statements included elsewhere in this prospectus. Our unaudited consolidated financial statements have been prepared on the same basis as our audited consolidated financial statements.

	For the Year Ended December 31,			For the Six Months Ended June 30,		For the Nine Months Ended September 30,	
	2004	2005	2006	2006	2007	2006	2007
	(in thousands, except percentage, share, per share, per ADS and operating data)						
Consolidated Statement of Income Data							
Net revenues:							
Product sales		\$ 5,088	\$ 78,515	\$ 23,330	\$ 76,195	\$ 49,009	\$ 143,996
Processing services			5,856	712	4,193	3,090	8,931
Total net revenues		5,088	84,371	24,042	80,388	52,099	152,927
Cost of revenues:							
Product sales		(3,677)	(57,141)	(16,662)	(60,085)	(34,954)	(114,195)
Processing services			(2,505)	(210)	(2,201)	(1,298)	(4,855)
Total cost of revenues		(3,677)	(59,646)	(16,872)	(62,286)	(36,252)	(119,050)
Gross profit		1,411	24,725	7,170	18,102	15,847	33,877
Total operating income (expenses)	25	(809)	(2,490)	(777)	(3,102)	(1,641)	(5,444)
Income from operations	25	602	22,235	6,393	15,000	14,206	28,433
Income before income tax	2	574	22,580	6,287	12,513	14,301	24,443
Benefit minority interest	5	617	2,721	751	176	1,697	985
Net income attributable to equity holder	7	1,191	25,301	7,038	12,689	15,998	25,465
Earnings per share ⁽¹⁾ basic		0.02	0.32	0.11	0.13	0.22	0.25

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Adjusted Earnings per Share	0.02	0.32	0.11	0.13	0.22	0.25
Basic Earnings per Share	0.04	0.63	0.21	0.25	0.44	0.51
Weighted Average Number of Shares Used in Computing Earnings per Share ⁽¹⁾	\$ 0.04	\$ 0.63	\$ 0.21	\$ 0.25	\$ 0.44	\$ 0.51
Basic Earnings per Share	66,666,699	80,000,032	66,666,699	100,000,032	73,260,106	100,000,032
Adjusted Earnings per Share	66,666,699	80,122,052	66,666,699	100,156,848	73,260,106	100,147,666
Other Consolidated Financial Data						
Gross Margin	27.7%	29.3%	29.8%	22.5%	30.4%	22.2%
Operating Margin	11.8	26.4	26.6	18.7	27.3	18.6
Net Margin	23.4%	30.0%	29.3%	15.8%	30.7%	16.7

Selected Consolidated Operating Data

Audit-Related Fees: This category consists of travel expenses for the auditors.

Tax Fees: This category consists of professional services rendered by our independent auditors for tax compliance and tax advice. The services for the fees disclosed under this category include technical tax advice.

All Other Fees: This category includes services performed for the preparation of responses to SEC and NASDAQ correspondence, as well as reviews of Registration Statements that we file from time to time with the SEC.

PART IV**ITEM 15. Exhibits and Financial Statement Schedules**

The following exhibits are filed with or incorporated by reference into this Annual Report.

Exhibit Number	Description	Previously Filed as Exhibit	Date Previously Filed
1.1	Engagement Agreement, dated as of January 7, 2014, by and between the Registrant and Chardan Capital Markets LLC	Exhibit 1.1 to the Registrant's Annual Report on Form 10-K filed on January 10, 2014	1/10/14
3.1	Amended and Restated Articles of Incorporation	Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed on August 15, 2007	8/15/07
3.1.1	Certificate of Change	Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed on	9/7/10

		September 7, 2010	
3.1.2	Certificate of Correction	Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed on March 11, 2013	3/11/13
3.1.3	Certificate of Change	Exhibit 3.1 to the Registrant's Quarterly Report on Form 10-Q filed on February 14, 2014	2/14/14
3.2	Amended and Restated Bylaws	Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed on December 15, 2011	12/15/11
10.1*	LiveDeal, Inc. Amended and Restated 2003 Stock Plan*	Exhibit 10.1 to the Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 2007	12/20/07
10.1.1*	First Amendment to Amended and Restated 2003 Stock Plan*	Appendix A to 2009 Proxy Statement	1/29/09

10.1.2*	Second Amendment to the LiveDeal, Inc. Amended and Restated 2003 Stock Plan*	Appendix A to 2012 Proxy Statement	1/27/12
10.2*	Form of 2003 Stock Plan Restricted Stock Agreement*	Exhibit 10 to the Registrant's Quarterly Report on Form 10-QSB for the quarterly period ended March 31, 2005	5/16/05
10.3*	Form of 2003 Stock Plan Stock Option Agreement*	Exhibit 10.3 to the Registrant's Annual Report on Form 10-K for the fiscal year ended September 30, 2008	12/29/08
10.5	Note and Warrant Purchase Agreement, dated April 3, 2012, by and between the Registrant and Isaac Capital Group LLC	Exhibit 10.1 to the Registrant's Quarterly Report on Form 10-Q filed on May 15, 2012	5/15/12
10.5.1	First Amendment to Note Purchase	Exhibit 10.12.1 to the Registrant's	1/15/13

	Agreement, made and entered into as of April 3, 2012, by and between the Registrant and Isaac Capital Group LLC	Annual Report on Form 10-K filed on January 15, 2013	
10.5.2	Senior Subordinated Convertible Note (under Note Purchase Agreement)	Exhibit 10.2 to the Registrant's Quarterly Report on Form 10-Q filed on May 15, 2012	5/15/12
10.5.3	Subordinated Guaranty (under Note Purchase Agreement)	Exhibit 10.3 to the Registrant's Quarterly Report on Form 10-Q filed on May 15, 2012	5/15/12
10.5.4	Form of Warrant (under Note Purchase Agreement)	Exhibit 10.4 to the Registrant's Quarterly Report on Form 10-Q filed on May 15, 2012	5/15/12
10.6*	Employment Agreement, dated January 1, 2013, by and between the Registrant and Jon Isaac	Exhibit 10.1 to the Registrant's Quarterly Report on Form 10-Q filed on May 14, 2013	5/14/13

10.7	Asset Purchase Agreement, dated September 9, 2013, by and between the Registrant and Novalk Apps S.A.S.	Exhibit 10.9 to the Registrant's Annual Report on Form 10-K filed on January 10, 2014	1/10/14
10.8	Note Purchase Agreement, dated as of January 7, 2014, by and between the Registrant and Kingston Diversified Holdings LLC	Exhibit 10.10 to the Registrant's Annual Report on Form 10-K filed on January 10, 2014	1/10/14
10.9	Convertible Note (under 2014 Note Purchase Agreement)	Exhibit 10.11 to the Registrant's Annual Report on Form 10-K filed on January 10, 2014	1/10/14
10.10	Form of Warrant (under 2014 Note Purchase Agreement)	Exhibit 10.12 to the Registrant's Annual Report on Form 10-K filed on January 10, 2014	1/10/14
10.11*	2014 Omnibus Equity Incentive Plan	Appendix A to 2014 Proxy Statement	6/23/14
10.12	Share Purchase Agreement, by and among Live	Exhibit 10.12 to the Registrant's	12/29/14

	Goods, LLC, DealTicker Inc., from Julian Gleizer and Daniel Abramov	Annual Report on Form 10-K filed on December 29, 2014	
10.13	Stock Purchase Agreement, by and among the Registrant, Modern Everyday Inc., & Byron Hsu, dated August 24, 2014	Exhibit 99.1 to the Current Report on Form 8-K filed on August 24, 2014	8/24/14
10.14	Engagement Agreement, dated as of May 16, 2014, by and between the Registrant and Chardan Capital Markets LLC	Exhibit 10.1 to the Registrant's Annual Report on Form 10-Q filed on May 20, 2014	5/20/14
14	Code of Business Conduct and Ethics, Adopted December 31, 2003	Exhibit 14 to the Registrant's Quarterly Report on Form 10-QSB for the period ended March 31, 2004	5/13/04
23.1	Consent of Kabani & Company, Inc.	Exhibit 23.1 to the Registrant's Annual Report on Form 10-K filed on December 29, 2014	12/29/14
23.2	Consent of Anton & Chia, LLP	Exhibit 23.2 to the Registrant's	12/29/14

Annual
Report on
Form 10-K
filed on
December
29, 2014

31.1	Certification of the Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002	Filed herewith	
31.2	Certification of the Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 200	Filed herewith	
32	Certification pursuant to 18 U.S.C. Section 1350	Filed herewith	
101	The following materials from the Company's Annual Report on Form 10-K, formatted in XBRL (eXtensible Business Reporting Language): (i) the Consolidated Balance Sheets as of September 30, 2014 and 2013, (ii) the Consolidated Statements of Operations for the Years Ended September 30, 2014 and 2013, (iii) Consolidated	Exhibits 101 to the Registrant's Annual Report on Form 10-K filed on December 29, 2014	12/29/14

Statements of
Stockholders'
Equity for the
Years Ended
September 30,
2014 and 2013,
(iv) the
Consolidated
Statements of
Cash Flows for
the Years Ended
September 30,
2014 and 2013,
and (iv) the Notes
to Consolidated
Financial
Statements

* Management contract or compensatory plan
or arrangement

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SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Exchange Act, the registrant has caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Dated: January 28, *LiveDeal, Inc.*
2015

/s/ Jon Isaac
Jon Isaac
President and Chief
Executive Officer