

Mail Stop 4561

June 2, 2008

Daniel L. Coury, Sr.  
Chief Executive Officer  
LiveDeal, Inc.  
2490 East Sunset Road, Suite 100  
Las Vegas, Nevada 89120

**Re: LiveDeal, Inc.**  
**Form 8-K filed on May 13, 2008**  
**Form 8-K/A filed on May 28, 2008**  
**File No. 001-33937**

Dear Mr. Coury:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief