

Mail Stop 3561

July 22, 2008

Mr. David S. Houston
Chief Financial Officer
LiveWorld, Inc.
4340 Stevens Creek Blvd., Suite 101
San Jose, California 95129

Re: LiveWorld, Inc.
Form 10-K for the Year Ended December 31, 2007
File No. 0-26657

Dear Mr. Houston:

We have reviewed your filing and have the following two sets of comments. We have limited our review of your filing to the disclosures pertaining to the evaluation of your internal control over financial reporting and the Company's Form 15 filed on April 11, 2008.

Specifically, with respect to internal control, we have reviewed your filing to determine if you conducted the evaluation of your internal control over financial reporting, as required by Exchange Act Rules 13a-15 and 15d-15, and provided an assessment and a conclusion as to the effectiveness of your internal control over financial reporting, as required by Item 308T(a) of Regulation S-K. Where indicated, we think you should revise your document in response to these comments, however, if you disagree, we would be pleased to consider your explanation as to why a revision is not necessary. Please be as detailed as necessary in your explanation.

1. Internal Control Over Financial Reporting.

We note that you did not include the conclusions of your principal executive and principal financial officers, or persons performing similar functions, regarding the effectiveness of your disclosure controls and procedures as of the end of the period covered by the report, based on the evaluation of those controls and procedures required by paragraph (b) of Rule 13a-15 or Rule 15d-15 of the Exchange Act. Please amend your filing to comply with the disclosure requirements of Item 307 of Regulation S-K.

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2. Form 15 Filed on April 11, 2008.

We note that you filed a Form 15 on April 11, 2008. Please tell us how you determined it was appropriate to file a Form 15 pursuant to Rule 12h-3 in light of the fact that you had a Form S-8 declared effective last year. Specifically, please explain why you do not believe that Rule 12h-3(c) precluded you from filing the Form 15 to suspend your reporting obligation under Section 15(d). In your analysis, please address your Form S-8 and the extent to which your recent Form 10-K represented an update to this registration statement that was required to be updated pursuant to section 10(a)(3) of the Securities Act.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Robert Babula, Staff Accountant, at (202) 551-3339, or me at (202) 551- 3344 if you have questions regarding these comments.

Sincerely,

William Thompson
Accounting Branch Chief

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