

**Mail Stop 3561**

September 12, 2008

By U.S. Mail

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

**Re: LiveWorld, Inc.  
Form 10-KSB for Fiscal Year  
Ended December 31, 2007  
File No. 0-26657**

Dear Mr. Houston:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson  
Accounting Branch Chief