



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

**Mail Stop 3561**

July 20, 2009

By U.S. Mail

C. Geoffrey Hampson  
Chief Executive Officer  
Live Current Media Inc.  
375 Water Street, Suite 645  
Vancouver, British Columbia V6B5C6, Canada

**Re: Live Current Media Inc.  
Item 4.02 Form 8-K  
Filed June 24, 2009  
Item 4.02 Form 8-K/A  
Filed July 17, 2009  
File No. 0-29929**

Dear Mr. Hampson:

We have completed our review of your Forms 8-K and 8-K/A and have no further comments at this time.

Sincerely,

Andrew Mew  
Accounting Branch Chief