



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

November 10, 2009

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

Re: Live Current Media Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed May 7, 2009
File No. 333-158951
Amendments No 1 and 2 to Form 10-K for the Fiscal Year Ended
December 31, 2008
Filed September 11, 2009 and October 26, 2009
Amendments No 1 and 2 to Form 10-Q for the Fiscal Quarter Ended
March 31, 2009
Filed September 17, 2009 and October 26, 2009
File No. 0-29929

Mr. Hampson:

We have reviewed your response letter dated October 26, 2009 and your amendments and have the following comments. Where indicated, we think you should revise your documents in response to these comments. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Amendment No. 2 to Form 10-K for the Fiscal Year Ended December 31, 2008

Consolidated Statements of Operations, page F-4

1. We note your responses to comments 2-4 of our letter dated October 7, 2009. We note you revised your Form 10-K for the year ended December 31, 2008, and your Form 10-Q for the period ended March 31, 2009 for the issues raised in comments 2-4. We continue to believe that you should amend your June 30, 2009 Form 10-Q to address the issues raised in our prior comments.
2. We note your revisions within Amendments no.2 to Form 10-Q and Form 10-K for the periodic periods ended March 31, 2009 and December 31, 2009, respectively, regarding the reclassifications of the Global Cricket Venture expenses within the appropriate expense categories in your statements of operations. However, we are unable to reconcile the "As previously reported" column amounts in these amended reports to your previous filings. Please advise us or revise.

As appropriate, please amend your filings within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendments that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

You may contact, Robert Babula, Staff Accountant, at (202) 551-3339 if you have questions regarding comments on the financial statements and related matters. Please contact me at 202-551-3377 with any other questions.

Sincerely,

Andrew Mew
Accounting Branch Chief

cc: Mary Ann Sapone, Esq.
Richardson & Patel, LLP
Via facsimile