



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

January 26, 2010

Mr. C. Geoffrey Hampson
Chief Executive Officer
Live Current Media Inc.
375 Water Street, Suite 645
Vancouver, British Columbia V6B 5C6

**Re: Live Current Media Inc.
Item 4.01 Form 8-K
Filed December 22, 2009
File No. 0-29929**

Dear Mr. Hampson:

We have completed our review of your Form 8-K and have no other comments at this time.

Sincerely,

William H. Thompson
Accounting Branch Chief