



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

Mail Stop 3561

March 16, 2010

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.  
Amendments Nos. 1 and 2 to Form 10-K for the Fiscal Year Ended  
December 31, 2008  
Filing Date: September 11, 2009 and October 26, 2009  
File No. 0-29929**

Dear Mr. Hampson:

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

Sincerely,

Andrew Mew  
Accounting Branch Chief