



DIVISION OF  
CORPORATION FINANCE

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

March 23, 2020

Bill J. Hodson  
Chief Executive Officer  
LiveWire Ergogenics, Inc.  
1600 North Kraemer Boulevard  
Anaheim, CA 92806

**Re: LiveWire Ergogenics, Inc.  
Amendment No. 1 to Draft Offering Statement on Form 1-A  
Submitted March 13, 2020  
CIK 0001421289**

Dear Mr. Hodson:

We have reviewed your amended draft offering statement and have the following comment.

Please respond to this letter by providing the requested information and either submitting an amended draft offering statement or publicly filing your offering statement on EDGAR. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response. After reviewing any amendment to your draft offering statement or filed offering statement and the information you provide in response to this comment, we may have additional comments.

Amendment 1 to Draft Offering Statement on Form 1-A submitted March 13, 2020

Financial Statements, page 2

1. Please revise to label the financial statements as of and for the years ended December 31, 2018 and 2017 as "unaudited" on pages 2 through 4.

You may contact Melissa Gilmore at (202) 551-3777 or Melissa Raminpour, Accounting Branch Chief, at (202) 551-3379 if you have questions regarding comments on the financial statements and related matters. Please contact Ed Kelly at (202) 551- 3728 or Geoff Kruczek at (202) 551-3641 with any other questions.

Sincerely,

Division of Corporation Finance

Bill J. Hodson  
LiveWire Ergogenics, Inc.  
March 23, 2020  
Page 2

Office of Manufacturing

cc: William R. Eilers, Esq.