



DIVISION OF  
CORPORATION FINANCE

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

May 5, 2020

Daniel Cruz  
Chief Financial Officer  
Liquid Media Group Ltd.  
#202, 5626 Larch Street  
Vancouver, BC V6M 4E1

**Re: Liquid Media Group Ltd.**  
**Registration Statement on Form F-3**  
**Filed May 4, 2020**  
**File No. 333-237982**

Dear Mr. Cruz:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Larry Spigel, Office Chief, at (202) 551-3815.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Mark J. Reyes, Esq.