



DIVISION OF
CORPORATION FINANCE

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