

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

DIVISION OF CORPORATION FINANCE

July 11, 2024

Aaron Sullivan Chief Financial Officer LiveOne, Inc. 269 S. Beverly Dr., Suite 1450 Beverly Hills, CA 90212

> Re: LiveOne, Inc. Registration Statement on Form S-3 Filed July 1, 2024 File No. 333-280645

Dear Aaron Sullivan:

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

Please refer to Rules 460 and 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 Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Sasha Ablovatskiy