



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

DIVISION OF  
CORPORATION FINANCE

July 24, 2019

Virland Johnson  
Chief Financial Officer  
Live Ventures Incorporated  
325 E Warm Springs Road  
Suite 102  
Las Vegas, NV 89119

**Re: Live Ventures Incorporated**  
**Form 10-K for the fiscal year ended September 30, 2018**  
**Filed December 27, 2018**  
**Form 10-Q for the fiscal quarter ended December 31, 2018**  
**Filed February 13, 2019**  
**File No. 001-33937**

Dear Mr. Johnson:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Real Estate and  
Commodities