

# Live Ventures

June 29, 2021

**Via EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Real Estate and Commodities  
100 F Street, NE  
Washington, D.C. 20549

Attention: Jonathan Burr

Re: Live Ventures Incorporated  
Request for Withdrawal of Offering Statement on Form 1-A (“Offering Statement”)  
Filed August 27, 2020  
File No. 024-11302

Ladies and Gentlemen:

On behalf of Live Ventures Incorporated, a Nevada corporation (the “Company”), we hereby request that the offering on Form 1-A (File No. 024-11302) (the “Form 1-A”) as filed with the Securities and Exchange Commission (the “Commission”) on August 27, 2020, be withdrawn, effective the date of this letter.

Accordingly, we request that the Commission issue an order granting the withdrawal of the Form 1-A effective as of the date hereof or at the earliest practicable date hereafter. Please provide a copy of the order or notice to me at Live Ventures Incorporated, 325 E. Warm Springs Road, Suite 102, Las Vegas, Nevada 89119, or via email at [mstein@liveventures.com](mailto:mstein@liveventures.com).

The Offering Statement has not been qualified, and the Company did not sell any securities under the Offering Statement.

If you have any questions or comments regarding this request or require any additional information, please do not hesitate to contact me at (702) 997-5968.

Respectfully,

/s/ Michael J. Stein  
Michael J. Stein  
*Senior Vice President and General Counsel*

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Tel: (800) 977-6038 • Fax: (702) 997-5968 • URL: [www.liveventures.com](http://www.liveventures.com).