

LIVE VENTURES Inc
Form 10-K/A
April 23, 2019

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 10-K/A

(Amendment No. 1)

(Mark one)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended September 30, 2018

TRANSITION REPORT UNDER SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Transition period from _____ to _____

Commission File Number: 001-33937

Live Ventures Incorporated

(Exact Name of Registrant as Specified in Its Charter)

Nevada

(State or Other Jurisdiction of Incorporation or Organization)

85-0206668

(IRS Employer Identification No.)

325 E Warm Springs Road, Suite 102, Las Vegas, Nevada 89119
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: **(702) 997-5968**

Securities registered under Section 12(b) of the Exchange Act: None

Securities registered under Section 12(g) of the Exchange Act:

Common Stock, \$.001 Par Value

(Title of Class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.
Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company,” and “emerging growth company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer
Non-accelerated filer Smaller reporting company
 Emerging growth company

If any emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).
Yes No

The aggregate market value of the registrant’s common stock held by non-affiliates computed based on the closing sales price of such stock on March 30, 2018 was \$11,845,020.

The number of shares outstanding of the registrant’s common stock, as of December 15, 2018, was 1,945,247 shares.

DOCUMENTS INCORPORATED BY REFERENCE

None

EXPLANATORY NOTE

This Amendment No. 1 to the Annual Report on Form 10-K (“Form 10-K/A”) of Live Ventures Incorporated (the “Company”) amends our Annual Report on Form 10-K for the fiscal year ended September 30, 2018 which was originally filed with the Securities and Exchange Commission on December 27, 2018 (the “Original Form 10-K”). This amendment is being filed to (i) amend and restate in its entirety Item 9A, Controls and Procedures, to correct a typographical error and confirm that management concluded that the Company’s internal control over financial reporting was not effective as of September 30, 2018 and (ii) include the consent of WSRP, LLC, the Company’s independent registered public accounting firm, as Exhibit 23.1, which was inadvertently omitted from the Original Form 10-K. The Form 10-K/A also includes new the certifications of our Chief Executive Officer and Chief Financial Officer in Exhibits 31.1, 31.2, 32.1 and 32.2. No other sections were affected. This report on Form 10-K/A is presented as of the filing date of the Original Form 10-K and does not reflect events occurring after that date or modify or update disclosures in any way other than as required to reflect the restatement described below.

ITEM 9A. Controls and Procedures

Evaluation of Disclosure control and Procedures. We carried out an evaluation, under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, of the effectiveness of our disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)). Based upon that evaluation, our principal executive officer and principal financial officer concluded that, as of September 30, 2018, the period covered in this report, our disclosure controls and procedures were not effective to ensure that information required to be disclosed in reports filed under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported within the required time periods and is accumulated and communicated to our management, including our principal executive officer and principal financial officer, as appropriate to allow timely decisions regarding required disclosure.

Changes in Internal Control Over Financial Reporting. There were no changes in the Company's internal control over financial reporting during the quarter ended September 30, 2018, that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

Management's Report on Internal Control Over Financial Reporting. Our management is responsible for establishing and maintaining adequate internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)). Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Our management assessed the effectiveness of our internal control over financial reporting as of September 30, 2018. In making this assessment, we used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") of 2013 regarding Internal Control – Integrated Framework. Based on our assessment using those criteria, our management concluded that our internal control over financial reporting was not effective as of September 30, 2018.

The Company's management, including the Company's CEO and CFO, do not expect that the Company's disclosure controls and procedures or the Company's internal control over financial reporting will prevent or detect all error and all fraud. A control system, regardless of how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system will be met. These inherent limitations include the following: judgements in decision-making can be faulty, and control and process breakdowns can occur because of simple errors or mistakes, controls can be circumvented by individuals, acting alone or in collusion with each other, or by management override, the design of any system of controls is based in part on certain assumptions about the

likelihood of future events, and there can be no assurance that any design will succeed in achieving its stated goals under all potential future conditions, over time, controls may become inadequate because of changes in conditions or deterioration in the degree of compliance with policies or procedures. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, have been detected.

PART IV**ITEM 15. Exhibits and Financial Statement Schedules**

The following exhibits are filed with or incorporated by reference into this Annual Report.

| Exhibit Number | Exhibit Description | Form | File Number | Exhibit Number | Filing Date |
|-----------------------|--|-------------|--------------------|-----------------------|--------------------|
| 2.1 | <u>Stock Purchase Agreement dated December 30, 2017 among Appliancesmart Holdings LLC, ApplianceSmart, Inc., and Appliance Recycling Centers of America, Inc.</u> | 10-Q | 001-33937 | 10.1 | 02/14/18 |
| 2.2 | Bill of Sale and Assignment and Assumption Agreement dated December 21, 2018 by and between Viridian Fibers, LLC and Marquis Industries, Inc. | 10-K | 001-33937 | 2.2 | 12/27/18 |
| 3.1 | <u>Amended and Restated Articles of Incorporation</u> | 8-K | 000-24217 | 3.1 | 08/15/07 |
| 3.2 | <u>Certificate of Change</u> | 8-K | 001-33937 | 3.1 | 09/7/10 |
| 3.3 | <u>Certificate of Correction</u> | 8-K | 001-33937 | 3.1 | 03/11/13 |
| 3.4 | <u>Certificate of Change</u> | 10-Q | 001-33937 | 3.1 | 02/14/14 |
| 3.5 | <u>Articles of Merger</u> | 8-K | 001-33937 | 3.1.4 | 10/8/15 |
| 3.6 | <u>Certificate of Change</u> | 8-K | 001-33937 | 3.1.5 | 11/25/16 |
| 3.7 | <u>Certificate of Designation for Series B Convertible Preferred Stock filed with Secretary of State for the State of Nevada on December 23, 2016, and effective as of December 27, 2016</u> | 10-K | 001-33937 | 3.1.6 | 12/29/16 |
| 3.8 | <u>Bylaws</u> | 10-Q | 001-33937 | 3.8 | 08/14/2018 |
| 4.1 | <u>Waiver Agreement dated September 6, 2017</u> | 10-K | 001-33937 | 4.1 | 01/18/2018 |
| 10.1 | <u>Note and Warrant Purchase Agreement, dated April 3, 2012 (the "Note and Warrant Purchase Agreement"), by and between the Registrant and Isaac Capital Group LLC</u> | 10-Q | 001-33937 | 10.1 | 05/15/12 |
| 10.2 | | 10-Q | 001-33937 | 10.2 | 05/15/12 |

Senior Subordinated Convertible Note (under Note and
Warrant Purchase Agreement)

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|------|--|------|-----------|------|----------|
| 10.3 | <u>Subordinated Guaranty (under Note Purchase and Warrant Agreement)</u> | 10-Q | 001-33937 | 10.3 | 05/15/12 |
|------|--|------|-----------|------|----------|

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|-------|---|------|-----------|---------|------------|
| 10.4 | <u>Form of Warrant (under Note and Warrant Purchase Agreement)</u> | 10-Q | 001-33937 | 10.4 | 05/15/12 |
| 10.5 | <u>First Amendment to Note Purchase Agreement, made and entered into as of April 3, 2012, by and between the Registrant and Isaac Capital Group LLC</u> | 10-K | 001-33937 | 10.12.1 | 01/15/13 |
| 10.6 | <u>Warrant Amendment dated as of December , 2014</u> | 10-K | 001-33937 | 10.9 | 01/18/2018 |
| 10.7 | <u>Warrant Amendment dated as of December 27, 2016</u> | 10-K | 001-33937 | 10.10 | 01/18/2018 |
| 10.8 | <u>Amendment to Warrants dated as of January 16, 2018</u> | 10-K | 001-33937 | 10.11 | 01/18/2018 |
| 10.9 | <u>Convertible Note Purchase Agreement, dated as of January 7, 2014, by and between the Registrant and Kingston Diversified Holdings LLC (the "2014 Note Purchase Agreement")</u> | 10-K | 001-33937 | 10.7 | 12/29/16 |
| 10.10 | <u>Form of Convertible Note (under 2014 Note Purchase Agreement)</u> | 10-K | 001-33937 | 10.11 | 01/10/14 |
| 10.11 | <u>Form of Warrant (under 2014 Note Purchase Agreement)</u> | 10-K | 001-33937 | 10.12 | 01/10/14 |
| 10.12 | <u>Amendment No. 1 to Convertible Note Purchase Agreement, dated as of October 29, 2014, by and between the Registrant and Kingston Diversified Holdings LLC</u> | 10-K | 001-33937 | 10.7a | 12/29/16 |
| 10.13 | <u>Amendment No. 2 to Convertible Note Purchase Agreement, dated as of December 21, 2016, by and between the Registrant and Kingston Diversified Holdings LLC</u> | 10-K | 001-33937 | 10.7b | 12/29/16 |
| 10.14 | <u>Share Exchange Agreement between Isaac Capital Group, LLC and Live Ventures Incorporated, dated December 27, 2016</u> | 10-Q | 001-33937 | 10.1 | 02/09/17 |
| 10.15 | <u>Purchase Agreement, dated as of July 6, 2015 by and among the Registrant, Marquis Affiliated Holdings LLC, Marquis Industries, Inc. and the stockholders of Marquis Industries, Inc.</u> | 10-K | 001-33937 | 10.15 | 01/13/16 |
| 10.16 | <u>Loan and Security Agreement, dated as of July 6, 2015 by and among Marquis Affiliated Holdings LLC, Marquis Industries, Inc., A-O Industries, LLC, Astro Carpet Mills, LLC, Constellation Industries, LLC and S F Commercial Properties, LLC, as Borrowers, and Bank of America, N.A. as Lender.</u> | 10-K | 001-33937 | 10.16 | 01/13/16 |
| 10.17 | <u>Subordinated Loan and Security Agreement, dated as of July 6, 2015 by and among Marquis Affiliated Holdings, LLC, Marquis Industries, Inc., A-O Industries, LLC, Astro Carpet Mills, LLC, Constellation Industries, LLC and SF Commercial Properties, LLC as Borrowers and Isaac Capital</u> | 10-K | 001-33937 | 10.17 | 01/13/16 |

Fund I, LLC as Lender

- 10.18 Lease Agreement, effective July 6, 2015, by and between 716 River Street Partners LLC, as lessor and Constellation Industries, LLC as lessee 10-K 001-33937 10.18 01/13/16
- 10.19 Agreement, effective November 30, 2015 by and among the Registrant, Marquis Affiliated Holdings LLC, Marquis Industries, Inc. and the stockholders of Marquis Industries, Inc. 10-Q 001-33937 10.1 02/16/16

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| 10.20 | <u>Promissory Note dated June 14, 2016, by Marquis Real Estate Holdings, LLC in favor of STORE Capital Acquisitions LLC</u> | 10-Q | 001-33937 | 10.1 | 08/15/16 |
| 10.21 | <u>Mortgage Loan Agreement dated June 14, 2016 by and between STORE Capital Acquisitions LLC and Marquis Real Estate Holdings, LLC</u> | 10-Q | 001-33937 | 10.2 | 08/15/16 |
| 10.22 | <u>Master Lease Agreement dated June 14, 2016 by and between STORE Capital Acquisitions LLC and Marquis Real Estate Holdings, LLC</u> | 10-Q | 001-33937 | 10.3 | 08/15/16 |
| 10.23 | <u>Purchase and Sale Agreement dated June 14, 2016 by and between STORE Capital Acquisitions LLC and Marquis Real Estate Holdings, LLC</u> | 10-Q | 001-33937 | 10.4 | 08/15/16 |
| 10.24 | <u>Equipment Security Note between Banc of America Leasing & Capital, LLC and Marquis Industries, Inc.</u> | 10-Q | 001-33937 | 10.2 | 02/09/17 |
| 10.25 | <u>Fifth Amendment to Loan and Security Agreement between Banc of America Leasing & Capital, LLC and Marquis Industries, Inc. dated February 28, 2017</u> | 10-Q | 001-33937 | 10.1 | 05/11/17 |
| 10.26 | <u>Consent and Sixth Amendment to Loan and Security Agreement dated June 5, 2018 among Marquis Affiliated Holdings LLC, Marquis Industries, Inc., Bank of America, N.A., and the other parties thereto</u> | 10-Q | 001-33937 | 10.7 | 08/14/2018 |
| 10.27 | <u>Consent to Turf Business Sale dated December 19, 2018 among Bank of America, N.A., Marquis Affiliated Holdings LLC, and Marquis Industries, Inc.</u> | 10-K | 001-33937 | 10.27 | 12/27/18 |
| 10.28 | <u>Seventh Amendment to Loan and Security Agreement dated December 24, 2018 among Marquis Affiliated Holdings LLC, Marquis Industries, Inc., and Bank of America, N.A.</u> | 10-K | 001-33937 | 10.28 | 12/27/18 |
| 10.29 | <u>Stock Purchase Agreement by and among Vintage Stock Affiliated Holdings LLC (an affiliate of the Registrant), Vintage Stock, Inc., and the Shareholders of Vintage Stock, Inc., dated November 3, 2016</u> | 10-K | 001-33937 | 10.22 | 12/29/16 |
| 10.30 | <u>Amended and Restated Subordinated Promissory Note of Vintage Stock Affiliated Holdings LLC in favor of certain of the Shareholders of Vintage Stock, Inc., dated June 7, 2018</u> | 10-K | 001-33937 | 10.30 | 12/27/18 |
| 10.31 | <u>Amended and Restated Subordination Agreement by and among Rodney Spriggs, in his capacity as the representative of certain of the Shareholders of Vintage Stock, Inc., and Wilmington Trust, National Association, dated June 7, 2018</u> | 10-K | 001-33937 | 10.31 | 12/27/18 |

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| 10.32 | <u>Loan Agreement between Vintage Stock, Inc. and Texas Capital Bank, National Association, dated November 3, 2016</u> | 10-K | 001-33937 | 10.27 | 12/29/16 |
| 10.33 | <u>First Amendment to Loan Agreement between Texas Capital Bank, National Association and Vintage Stock, Inc., dated January 23, 2017</u> | 10-K | 001-33937 | 10.30 | 01/18/2018 |
| 10.34 | <u>Second Amendment to Loan Agreement dated September 20, 2017 between Texas Capital Bank, National Association and Vintage Stock, Inc.</u> | 10-K | 001-33937 | 10.31 | 01/18/2018 |

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| 10.35 | <u>Third Amendment to Loan Agreement dated June 7, 2018 between Texas Capital Bank, National Association and Vintage Stock, Inc.</u> | 8-K | 001-33937 | 10.3 | 06/11/2018 |
| 10.36 | <u>Revolving Credit Note of Vintage Stock Inc., in favor of Texas Capital Bank, National Association, dated November 3, 2016</u> | 10-K | 001-33937 | 10.28 | 12/29/16 |
| 10.37 | <u>Security Agreement of Vintage Stock Inc., in favor of Texas Capital Bank, National Association, dated November 3, 2016</u> | 10-K | 001-33937 | 10.29 | 12/29/16 |
| 10.38 | <u>Waiver Agreement by and among Texas Capital Bank, National Association and Vintage Stock, Inc., dated March 15, 2018</u> | 8-K | 001-33937 | 10.12 | 03/15/18 |
| 10.39 | <u>Term Loan Agreement among Vintage Stock Inc., Vintage Stock Affiliated Holdings LLC, the Subsidiaries of the Borrowers Party Hereto, the Lenders Party Hereto, Wilmington Trust, National Association, as Administrative Agent, and Capitala Private Credit Fund V, L.P., as Lead Arranger, dated November 3, 2017</u> | 10-K | 001-33937 | 10.30 | 12/29/16 |
| 10.40 | <u>First Amendment and Waiver to Term Loan Agreement by and among Vintage Stock Affiliated Holdings, LLC, Vintage Stock, Inc., Wilmington Trust, National Association, Capitala Private Credit Fund V, L.P., and the other parties thereto dated October 10, 2017</u> | 8-K | 001-33937 | 10.1 | 10/13/17 |
| 10.41 | <u>Second Amendment and Waiver to Term Loan Agreement by and among Vintage Stock Affiliated Holdings, LLC, Vintage Stock, Inc., Wilmington Trust, National Association, Capitala Private Credit Fund V, L.P., and the other parties thereto dated March 15, 2018</u> | 8-K | 001-33937 | 10.1 | 03/16/18 |
| 10.42 | <u>Form of Note under the Capitala Term Loan Agreement</u> | 10-K | 001-33937 | 10.31 | 12/29/16 |
| 10.43 | <u>Security and Pledge Agreement among Vintage Stock Affiliated Holdings LLC, Vintage Stock, Inc., and Wilmington Trust, National Association, as Administrative Agent, dated November 3, 2016</u> | 10-K | 001-33937 | 10.32 | 12/29/16 |
| 10.44 | <u>Amended and Restated Promissory Note issued by ApplianceSmart Holdings LLC</u> | 10-K | 001-33937 | 10.44 | 12/27/18 |
| 10.45 | <u>Security Agreement dated December 26, 2018 by and between ApplianceSmart Holdings LLC and Appliance Recycling Centers of America, Inc.</u> | 10-K | 001-33937 | 10.45 | 12/27/18 |
| 10.46 | <u>Security Agreement dated December 26, 2018 by and between ApplianceSmart, Inc. and Appliance Recycling Centers of America, Inc.</u> | 10-K | 001-33937 | 10.46 | 12/27/18 |

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| 10.47 | <u>Amended and Restated Credit Agreement, dated as of June 7, 2018, by and among the lenders from time to time party thereto, Comvest Capital IV, L.P., Vintage Stock, Inc., and Vintage Stock Affiliated Holdings LLC</u> | 8-K | 001-33937 | 10.1 | 06/11/2018 |
| 10.48 | <u>Limited Guaranty, dated as of June 7, 2018, by Live Ventures Incorporated in favor of Comvest Capital IV, L.P.</u> | 8-K | 001-33937 | 10.2 | 06/11/2018 |

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| 10.49 | <u>Employment Agreement between LiveDeal, Inc. and Jon Isaac</u> | 10-Q | 001-33937 | 10.1 | 05/14/13 |
| 10.50 | <u>Amendment to Employment Agreement dated January 16, 2018 between Live Ventures Incorporated and Jon Isaac</u> | 10-K | 001-33937 | 10.39 | 01/18/2018 |
| 10.51 | <u>Employment Agreement between the Live Ventures Incorporated and Virland A. Johnson, dated January 3, 2017</u> | 8-K | 001-33937 | 10.1 | 01/05/17 |
| 10.52 | <u>Incentive Stock Option Agreement between Live Ventures Incorporated and Virland A. Johnson, dated January 3, 2017</u> | 8-K | 001-33937 | 10.2 | 01/05/17 |
| 10.53 | <u>Employment Agreement between Live Ventures Incorporated and Michael J. Stein, effective October 2, 2017</u> | 8-K | 001-33937 | 10.1 | 10/02/17 |
| 10.54 | <u>Incentive Stock Option Agreement between Live Ventures Incorporated and Michael J. Stein, effective October 2, 2017</u> | 8-K | 001-33937 | 10.2 | 10/02/17 |
| 10.55 | <u>Employment Agreement between Vintage Stock Inc. and Rodney Spriggs, dated November 3, 2016</u> | 10-K | 001-33937 | 10.25 | 12/29/16 |
| 10.56 | <u>Non-qualified Stock Option Agreement between the Registrant and Rodney Spriggs, dated November 3, 2016</u> | 10-K | 001-33937 | 10.26 | 12/29/16 |
| 10.57 | <u>Employment Agreement between Marquis Industries, Inc. and Weston A. Godfrey, Jr., dated January 22, 2018</u> | 10-K | 001-33937 | 10.57 | 12/27/18 |
| 10.58 | <u>Employment Agreement between Marquis Industries, Inc. and Timothy A. Bailey, dated July 6, 2015</u> | 10-K | 001-33937 | 10.46 | 01/18/18 |
| 10.59 | <u>Amendment to Employment Agreement between Marquis Industries, Inc. and Timothy A. Bailey, dated January 16, 2018</u> | 10-K | 001-33937 | 10.47 | 01/18/18 |
| 10.60 | <u>LiveDeal, Inc. Amended and Restated 2003 Stock Plan</u> | 10-K | 000-24217 | 10.1 | 12/20/07 |
| 10.61 | <u>First Amendment to Amended and Restated 2003 Stock Plan</u> | DEF 14A | 001-33937 | Appendix A to 2009 Proxy Statement | 01/29/09 |
| 10.62 | <u>Second Amendment to the LiveDeal, Inc. Amended and Restated 2003 Stock Plan</u> | DEF 14A | 001-33937 | Appendix A to 2012 Proxy Statement | 01/27/12 |
| 10.63 | <u>Form of 2003 Stock Plan Restricted Stock Agreement</u> | 10-Q | 000-24217 | 10 | 05/16/05 |
| 10.64 | <u>Form of 2003 Stock Plan Stock Option Agreement</u> | 10-K | 001-33937 | 10.3 | 12/29/08 |

10.65 2014 Omnibus Equity Incentive Plan

DEF
14A

001-33937 Appendix A to 2014
Proxy Statement

06/23/14

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| 10.66 | <u>Engagement Agreement, dated as of May 16, 2014, by and between the Registrant and Chardan Capital Markets LLC</u> | 10-Q | 001-33937 | 1.1 | 05/20/14 |
| 10.67 | <u>Reinstatement and First Amendment to the Engagement Agreement, dated, 2014 with Chardan Capital Markets LLC</u> | 10-K | 001-33937 | 10.55 | 01/18/18 |
| 14 | <u>Code of Business Conduct and Ethics, Adopted December 31, 2003</u> | 10-QSB | | 14 | 05/13/04 |
| 16.1 | <u>Letter from BDO USA, LLP</u> | 8-K | 001-33937 | 16.1 | 02/02/18 |
| 16.2 | <u>Letter from SingerLewak LLP</u> | 8-K | 001-33937 | 16.1 | 10/18/18 |
| 21.1 | <u>List of Subsidiaries of the Registrant</u> | 10-K | 001-33937 | 21.1 | 12/27/18 |
| 23.1 | <u>*Consent of WSRP, LLC independent registered public accounting firm</u> | | | | |
| 23.2 | <u>Consent of BDO USA, LLP, independent registered public accounting firm</u> | 10-K | 001-33937 | 23.2 | 12/27/18 |
| 31.1 | <u>*Certification of the President and Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002</u> | | | | |
| 31.2 | <u>*Certification of the Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002</u> | | | | |
| 32.1 | <u>*Certification of the President and Chief Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002</u> | | | | |
| 32.2 | <u>*Certification of the Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002</u> | | | | |
| 101 | The following materials from the Company's Annual Report on Form 10-K, formatted in XBRL (eXtensible Business Reporting Language): (i) the Consolidated Balance Sheets as of September 30, 2017 and 2016, (ii) the Consolidated Statements of Operations for the Years Ended September 30, 2017 and 2016, (iii) Consolidated Statements of Stockholders' Equity for the Years Ended September 30, 2017 and 2016, (iv) the Consolidated Statements of Cash Flows for the Years Ended September 30, 2017 and 2016, and (v) the Notes to Consolidated Financial Statements | 10-K | 001-33937 | | 12/27/18 |

*Filed herewith

†Indicates a management contract or compensatory plan or arrangement.

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SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Exchange Act, the registrant has caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

LIVE VENTURES INCORPORATED

/s/ Jon Isaac
 Jon Isaac
 President and Chief Executive Officer
 Date: April 23, 2019

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

| SIGNATURE | TITLE | DATE |
|--|---|----------------|
| /s/ Jon Isaac Jon Isaac | President and Chief Executive Officer Director (Principal Executive Officer) | April 23, 2019 |
| /s/ Virland A. Johnson Virland A. Johnson | Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer) | April 23, 2019 |
| /s/ Tony Isaac Tony Isaac | Director | April 23, 2019 |
| /s/ Richard D. Butler, Jr. Richard D. Butler, Jr. | Director | April 23, 2019 |
| /s/ Dennis Gao Dennis Gao | Director | April 23, 2019 |
| /s/ Tyler Sickmeyer Tyler Sickmeyer | Director | April 23, 2019 |

