



DIVISION OF
CORPORATION FINANCE

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

November 29, 2024

Tony Chung
Chief Executive Officer
LIQUIDMETAL TECHNOLOGIES INC
20321 Valencia Circle
Lake Forest, CA 92630

Re: LIQUIDMETAL TECHNOLOGIES INC
Registration Statement on Form S-1
Filed November 22, 2024
File No. 333-283411

Dear Tony Chung:

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 Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Curt Creely, Esq.