



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

DIVISION OF
CORPORATION FINANCE

September 3, 2019

Kevin Brian Cox
Chief Executive Officer
Surge Holdings, Inc.
3124 Brother Blvd 104
Bartlett, TN 38133

Re: Surge Holdings, Inc.
Form 10-Q for the Quarterly Period Ended March 31, 2019
Filed May 15, 2019
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed April 1, 2019
File No. 000-52522

Dear Mr. Cox:

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 Telecommunications