



DIVISION OF  
CORPORATION FINANCE

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

October 1, 2013

Via E-mail

Robert F.X. Sillerman  
Chairman and Chief Executive Officer  
SFX Entertainment, Inc.  
430 Park Avenue  
New York, NY 10022

**Re: SFX Entertainment, Inc.  
Amendment No. 6 to Registration Statement on Form S-1  
Filed October 1, 2013  
File No. 333-189564**

Dear Mr. Sillerman:

We have reviewed your responses to the comments in our letter dated September 30, 2013 and have the following additional comment.

Dilution, page 53

1. We note your response to our prior comment 6; however, it appears that the amount representing total consideration paid by existing shareholders is still incorrect as it includes amounts related to noncash compensation expense and the issuance of warrants which do not represent consideration paid by existing shareholders. Please revise your presentation accordingly.

You may contact Jean Yu at (202) 551-3305 or Linda Cvrkel, Accounting Branch Chief, at (202) 551-3813 if you have questions regarding comments on the financial statements and related matters. Please contact Donald E. Field at (202) 551-3680 or me at (202) 551-3642 with any other questions.

Sincerely,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen  
Special Counsel

cc: Via E-mail  
Aron Izower, Esq.  
Reed Smith LLP