



DIVISION OF  
CORPORATION FINANCE

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

December 28, 2022

Jon Niermann  
Chief Executive Officer  
Loop Media, Inc.  
700 N. Central Ave., Suite 430  
Glendale, CA 91203

**Re: Loop Media, Inc.**  
**Registration Statement on Form S-3**  
**Filed December 22, 2022**  
**File No. 333-268957**

Dear Jon Niermann:

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 Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services