



DIVISION OF
CORPORATION FINANCE

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

October 4, 2023

Neil Watanabe
Chief Financial Officer
Loop Media, Inc.
700 N. Central Ave, Suite 430
Glendale, CA 91203

Re: Loop Media, Inc.
Form 10-K for Fiscal Year Ended September 30, 2022
Filed December 20, 2022
File No. 001-41508

Dear Neil Watanabe:

We have reviewed your August 11, 2023 response to our comment letter and have the following comment(s).

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our June 6, 2023 letter.

Neil Watanabe
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October 4, 2023
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Form 10-K for Fiscal Year Ended September 30, 2022

Notes to Consolidated Financial Statements

Note 2. Summary of Significant Accounting Policies

Revenue recognition, page F-13

1. Refer to your response to comment 9. You state advertising revenue is not further disaggregated. It appears advertising revenue consists of amounts recognized as either a principal or an agent. Please tell us why you do not disaggregate advertising revenue on this basis.

Please contact Aamira Chaudhry at 202-551-3389 or Doug Jones at 202-551-3309 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance
Office of Trade & Services