



DIVISION OF  
CORPORATION FINANCE

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

November 2, 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 completed our review of your filing. 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 Trade & Services