

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

May 26, 2020

Gabriel J. Mosey Interim Chief Financial Officer Liberated Syndication Inc. 5001 Baum Blvd, Suite 770 Pittsburgh, PA 15213

> Re: Liberated Syndication Inc. Form 8-K filed May 4, 2020 File No. 000-55779

Dear Mr. Mosey:

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 Technology