



DIVISION OF  
CORPORATION FINANCE

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

March 9, 2023

Warren C. Jenson  
President and Chief Financial Officer  
LiveRamp Holdings, Inc.  
225 Bush Street, Seventeenth Floor  
San Francisco, CA 94104

**Re: LiveRamp Holdings, Inc.**  
**Form 10-K for the Fiscal Year ended March 31, 2022**  
**Filed May 24, 2022**  
**File No. 001-38669**

Dear Warren C. Jenson:

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 Energy & Transportation

cc: Scott Howe