## UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 94232 / February 11, 2022

Admin. Proc. File No. 3-20737

In the Matter of

LIBERATED SYNDICATION INC.,

Respondent.

## ORDER GRANTING AN EXTENSION OF TIME

On February 8, 2022, the Securities and Exchange Commission ("Commission") issued an order instituting administrative proceedings ("OIP") against Liberated Syndication Inc., pursuant to Section 12(j) of the Securities Exchange Act of 1934.<sup>1</sup> On February 10, 2022, Liberated Syndication Inc., filed a request for an extension of time to file an answer to the OIP to March 22, 2022. Liberated Syndication Inc. cites the fact that "[1]itigation counsel for Liberated were just recently retained....and they require additional time to investigate the facts and legal theories asserted in the OIP" as justification for the extension.

On March 18, 2020, the Commission issued an order providing that, pending further order of the Commission, reasonable requests for extensions of time will not be disfavored as stated in Commission Rule of Practice 161.<sup>2</sup> Under the circumstances, it appears appropriate to grant the requested extension for good cause shown.<sup>3</sup>

<sup>&</sup>lt;sup>1</sup> *Liberated Syndication Inc.*, Exchange Act Release No. 94193, 2022 WL 393065 (Feb. 8, 2022); *see* 15 U.S.C. § 78*l*(j).

In re Pending Administrative Proceedings, Securities Act Release No. 10767, 2020 WL 1322001 (Mar. 18, 2020), https://www.sec.gov/litigation/opinions/2020/33-10767.pdf.

<sup>&</sup>lt;sup>3</sup> 17 C.F.R. § 201.161.

Therefore, it is ORDERED that the time for Liberated Syndication Inc. to file an answer to the OIP is extended to March 22, 2022.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman Secretary