



DIVISION OF
CORPORATION FINANCE

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

September 30, 2014

Via E-mail

Edward Gildea
Chief Executive Officer
Atrinsic, Inc.
1 Grand Central Place, Suite 2319
60 E. 42nd Street
New York, NY 10165

Re: Atrinsic, Inc.
Registration Statement on Form 10-12G
Filed July 2, 2014
File No. 000-51353

Dear Mr. Gildea:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Dietrich A. King for

Mara L. Ransom
Assistant Director