



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

DIVISION OF  
CORPORATION FINANCE

August 11, 2015

Robert Rothenberg  
Chief Executive Officer  
OSL Holdings, Inc.  
81 Big Oak Road, Suite 116  
Yardley, PA 19067

**Re: OSL Holdings, Inc.  
Information Statement on Schedule 14C  
Filed July 23, 2015  
File No. 001-32658**

Dear Mr. Rothenberg:

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 includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spirgel  
Assistant Director  
AD Office 11 – Telecommunications

cc: Thomas D'Orazio  
Vice President, Corporate Controller

Lawrence Metelitsa, Esq.  
Lucosky Brookman LLP