



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

April 8, 2016

William O'Dowd IV
Chief Executive Officer
Dolphin Digital Media, Inc.
2151 LeJeune Road, Suite 150
Coral Gables, FL 33134

Re: Dolphin Digital Media, Inc.
Preliminary Information Statement on Schedule 14C
Filed March 18, 2016
File No. 000-50621

Dear Mr. O'Dowd:

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/ Kathleen Krebs, for

Larry Spirgel
Assistant Director
AD Office 11 – Telecommunications