



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 16, 2010

**Via U.S. Mail and Fax (305) 774-0405**

William O'Dowd IV  
Chief Financial Officer  
Dolphin Digital Media, Inc.  
804 Douglas Road  
Executive Tower Building  
Suite 365  
Miami, FL 33134

**RE: Dolphin Digital Media, Inc.  
Form 10-K for the fiscal year ended December 31, 2008  
File No. 000-50621**

Dear Mr. O'Dowd:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director