



DIVISION OF
CORPORATION FINANCE

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

March 17, 2015

Via E-mail

Mr. 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.
Form 10-K for Fiscal Year Ended December 31, 2013
Filed August 15, 2014
Form 10-Q for Fiscal Quarter Ended June 30, 2014
Filed August 21, 2014
File No. 000-50621

Dear Mr. O'Dowd:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spigel
Assistant Director

cc: Via E-mail
Kara L. MacCullough, Esq.
Greenberg Traurig, P.A.