



DIVISION OF  
CORPORATION FINANCE

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

January 11, 2018

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

**Re: Dolphin Entertainment, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed April 17, 2017**  
**File No. 000-50621**

Dear Mr. O'Dowd:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence by the staff.

Division of Corporation Finance  
Office of Telecommunications