



DIVISION OF
CORPORATION FINANCE

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

April 20, 2015

Stanton E. Ross
President and Chief Executive Office
Digital Ally, Inc.
9705 Loiret Blvd.
Lenexa, KS 66219

Re: Digital Ally, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed April 13, 2015
File No. 001-33899

Dear Mr. Ross:

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: Christian J. Hoffmann III, Esq.