



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

April 12, 2017

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

**Re: Digital Ally, Inc.  
Registration Statement on Form S-3  
Filed April 3, 2017  
File No. 333-217119**

Dear Mr. Ross:

This is to advise you that we have not reviewed, and will not review, your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 of action by the staff.

Please contact Gregory Dundas, Attorney-Advisor, at (202) 551-3436 with any questions.

Sincerely,

/s/ Larry Spigel

Larry Spigel  
Assistant Director  
AD Office 11 - Telecommunications

cc: Thomas J. Heckman  
Christian J. Hoffmann, III, Esq.