



DIVISION OF  
CORPORATION FINANCE

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

May 18, 2020

Fabian G. Deneault  
Chairman and President  
Digital Development Partners, Inc.  
17800 Castleton Street, Suite 300  
City of Industry, CA 91748

**Re: Digital Development Partners, Inc.**  
**Amendment 3 to Current Report on Form 8-K**  
**Filed May 11, 2020**  
**File No. 0-52828**

Dear Mr. Deneault:

We have reviewed your filing and have the following comment. In our comment we may ask you to provide us information so that we may better understand your disclosure.

Please respond to the comment within 10 business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe that our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Amendment 3 to Current Report on Form 8-K filed May 11, 2020

Audited Financial Statements, page F-9

1. We note that you have not complied with our comment in our April 14, 2020 letter. We reissue the comment in its entirety. Please update your 8-K to include the audited financial statements of Black Bird Potentials for the year ended December 31, 2019.

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.

You may contact Melissa Gilmore, Staff Accountant, at (202) 551-3777 or Claire Erlanger, Staff Accountant, at (202) 551-3301 if you have questions regarding comments on the financial statements and related matters. Please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 or Jay E. Ingram, Legal Branch Chief, at (202) 551-3397 with any other questions.

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Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Eric J. Newlan