



DIVISION OF
CORPORATION FINANCE

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

July 23, 2018

Roger Ralston
Chief Executive Officer
DIRECTVIEW HOLDINGS INC
21218 Saint Andrews Blvd., Suite 323
Boca Raton, FL 33433

Re: DIRECTVIEW HOLDINGS INC
Preliminary Information Statement on Schedule 14C
Filed July 6, 2018
File No. 000-53741

Dear Mr. Ralston:

We have completed our review of your filing. 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.

Division of Corporation Finance
Office of Telecommunications