



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 23, 2017

Keith Abriel  
Chief Financial Officer  
DHX Media Ltd.  
1478 Queen Street  
Halifax, Nova Scotia, Canada B3J 2H7

**Re: DHX Media Ltd.**  
**Form 40-F for the Fiscal Year Ended June 30, 2016**  
**Filed September 28, 2016**  
**File No. 001-37408**

Dear Mr. Abriel:

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.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Accounting Branch Chief  
Office of Transportation and Leisure