



DIVISION OF  
CORPORATION FINANCE

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

April 4, 2018

Darren Marks  
Chief Executive Officer  
Grom Social Enterprises, Inc.  
2060 NW Boca Raton Blvd., #6  
Boca Raton, FL, 33431

**Re: Grom Social Enterprises, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 27, 2017**  
**Form 10-Q/A for Fiscal Quarters Ended September 30, 2017**  
**Filed February 20, 2018**  
**File No. 000-55585**

Dear Mr. Marks:

We have completed our review of your filings. 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