



DIVISION OF
CORPORATION FINANCE

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

October 21, 2010

Mitchell Rubenstein
Chairman and Chief Executive Officer
Hollywood Media Corp.
2255 Glades Road
Boca Raton, Florida 33431

**Re: Hollywood Media Corp.
Preliminary Proxy Statement on Schedule 14A
Filed January 10, 2010, as revised on April 29, 2010, September 3, 2010 and
October 5, 2010
File No. 001-14332**

Dear Mr. Rubenstein:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Steven W. Vazquez, Esq.
Foley & Lardner LLP
Via Facsimile