



DIVISION OF
CORPORATION FINANCE

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

January 7, 2011

Mr. Mitchell Rubenstein
Chairman and Chief Executive Officer
Hollywood Media Corp.
2255 Glades Road, Suite 221A
Boca Raton, Florida 33431

Re: Hollywood Media Corp.
Form 10-K/A for Fiscal Year Ended December 31, 2009
Filed April 30, 2010
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 19, 2010
File No. 1-14332

Dear Mr. Rubenstein:

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

Sincerely,

Andrew Mew
Accounting Branch Chief