

May 16, 2019

Via Federal Express

Honorable Carol Fox Foelak
Administrative Law Judge
Securities and Exchange Commission
100 F. Street, NE
Washington, DC 20549-2557

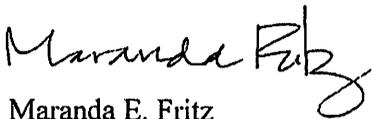
RE: *In the Matter of Digital Brand Media & Marketing Group, Inc.*

Dear Judge Foelak:

I write to advise the Court that Digital Brand Media & Marketing ("DBMM"), on April 23rd and April 24th, filed amended Form 10Ks for the periods 2015 through 2017 and 2018. Those Form 10Ks were amended for the specific purpose of addressing questions and comments from the Securities and Exchange Commission ("SEC") concerning the Company's language relating to the effectiveness of its financial controls. That amendment addresses and corrects the deficiency cited by the Division in its Reply Brief in Support of Cross Motion for Summary Disposition. Division Brief at 5-6. As a result of that amendment, DBMM is now similarly situated to the issuer in the Can-Cal matter, which had prepared and filed a Consolidated 10K that was determined not to be deficient and had become current in its filings.

Thank you again for your consideration in this matter.

Respectfully submitted,



Maranda E. Fritz

cc: Samantha M. Williams, Esq. (via email: Williamssam@sec.gov)