

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 3-17990

In the Matter of

Digital Brand Media & Marketing Group Inc.

Respondent.

**DIGITAL BRAND MEDIA & MARKETING GROUP'S REPLY IN RELATION TO
ITS OCTOBER 3, 2019 LETTER**

By filing dated October 23, 2019, Enforcement again communicated to the Court its insistence that this Company, which has now been current in its filings for more than a year and continues to earn revenues, should nonetheless have its registration revoked. Enforcement continues to take a tone that is overly aggressive, inappropriate in the context of this case, and at odds with decisions of the Commission and results in other matters. That Enforcement is decidedly antagonistic toward this Company is evident. The reason is less so: it may be a reaction to counsel's persistent efforts to prevent revocation, or it may have nothing to do with this particular Company and more to do with the personnel that happen to be overseeing this case. It is clear, though, that its position is not supported either by the facts or the law, and is not appropriate or consistent with the ultimate goal of ensuring full disclosure to its shareholders while allowing the Company the opportunity to continue its effort to bring value to its investors.

RESPONSE TO FACTS AND ARGUMENT

Enforcement, assiduously ignoring the unusual circumstances that led to this Company's delinquency, begins by taking issue with the fact that it took three months longer than management had anticipated to cure the delinquency. Division of Enforcement's Response to Digital Brand's October 3, 2019 Letter ("Response") at 1-2.

Enforcement also reiterates its claim that the filings were deficient. Enforcement's position is, however, inconsistent with authorities cited by the Company. *Id.* at 2-3. It contends, for example, that its filings were deficient because it did not include quarterly statements from prior years or comparisons. But that does not render the filing deficient nor was it cited as a deficiency by Corporation Finance.

Enforcement then focuses on the Company's disclosure concerning reporting controls. *Id.* It confirms that the Company amended its filings and corrected the deficiency, stating that "Digital Brand has now filed the required information on its reporting controls for the but not for the four deficient quarterly reports." Enforcement refuses to acknowledge that the Company has diligently communicated with Lisa Sellars of Corporation Finance, has addressed her comments concerning the Company's filings, and received approval of the language contained in the amended 2018 Form 10-K. Instead of referencing those communications, Enforcement apparently found its own witness, who describes herself as *Enforcement's* "liaison" with Corporation Finance, and who has provided to Enforcement objections that are contrary to authorities and inconsistent with the Company's direct dealings with Ms. Sellars.¹ The Company asks that this Court, in accordance with the all of the authorities previously cited, issue a decision confirming that Enforcement has failed to demonstrate that revocation is not appropriate.

¹ Enforcement relies on Declarations of Hilda Garrett which rehash the same two issues that have been repeatedly addressed.

CONCLUSION

This Company has, for more than a year, filed its reports on time, even early, has worked with Corporation Finance to cure the one deficiency involving disclosure of internal controls, and has continued to conduct its business and earn revenue. There appears to be no precedent for revocation under those circumstances nor is there any interest that would be served by it. The Company asks that the Court deny Enforcement's motion for disposition and grant the Company's motion, submitted in March 2019, so that the Company may resume its efforts to grow and to provide value to its investors.

Dated: October 28, 2019

Respectfully Submitted,


Maranda E. Fritz
Thompson Hine LLP
335 Madison Avenue
New York, New York 10017

Counsel for Digital Brands Media

CERTIFICATE OF SERVICE

I hereby certify that true copies of Respondent Digital Brand Media & Marketing Group Inc.'s Reply in Relation to its October 3, 2019 Letter was served on the following on this 28th day of October, 2019 in the manner indicated below:

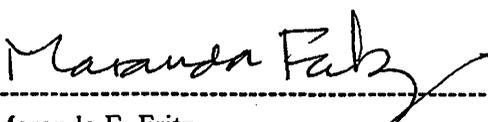
By Email:

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

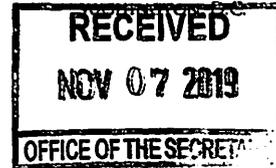
James M. Carlson
Assistant Chief Litigation Counsel
U.S. Securities and Exchange Commission
100 F Street, NE
SP3 – Mail Stop 5971
Washington, DC 20549-2557
CarlsonJa@sec.gov

Samantha M. Williams
Counsel
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-2557
williamssam@sec.gov

Dated: October 28, 2019



Maranda E. Fritz



October 28, 2019

Via Email: alj@sec.gov

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:

Attached, please find a courtesy copy of Digital Brand Media & Marketing Group's Reply in Relation to its October 3, 2019 Letter. If you have any questions, please do not hesitate to contact me.

Thank you for your consideration in this matter.

Respectfully submitted,


Maranda E. Fritz

Enclosure

cc: James M. Carlson, Esq. (via email: CarlsonJa@sec.gov; w/encl.)
Samantha M. Williams, Esq. (via email: Williamssam@sec.gov; w/encl.)