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June 28, 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 in response to the submissions of the Division of Enforcement (“Enforcement”), dated June 21, 2019. In those submissions, Enforcement discusses at great length an issue relating to the company’s ICFR report and a complaint concerning the wording of the DCP report. Enforcement even provides a further declaration from Hilda Garrett discussing, again at some length, those claimed deficiencies.<sup>1</sup> Hilda Garrett Aff. at ¶¶ 6-10.

I note first that, as stated in my letter of May 30, 2019, Corporation Finance had already reviewed the filing, citing no deficiencies in that filing and raising only one question concerning the revised language in the amended filing. The Company responded to that question by letter dated May 8, 2019. Enforcement appears to be ignoring that process, instead seeking to develop and put forth any conceivable claim of any deficiency to castigate a Company that has been current for almost a year, has revenues, and is looking forward to remaining current and resolving this matter so that it can continue its efforts to grow the Company.

Regarding the first issue, the ICFR reporting, Enforcement agrees that Respondent cured the deficiency that had previously been identified but now criticizes the inclusion of a carve out of the ICFR reporting under Section 18. The Declaration of Hilda Garrett asserts that Item 308T, which permitted non-accelerated filers to “furnish” rather than file management’s ICFR report, was applicable only through December 15, 2009. Garrett Aff. at ¶ 6. Her information is not correct. That rule was extended by the SEC on more than one occasion; the timing of the ultimate lapse of the rule is, at the least, unclear; and that language is still used in many filings. *See, e.g., SEC Release No.s 33-9072; 34-60813; 33-8934A; 34-58028A.* Further, had this issue been raised by Corporation Finance during the initial review of the filing, it would have

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<sup>1</sup> Enforcement also again notes that interim quarterly reports had not been filed, refusing to acknowledge the ruling in the Cal matter confirming that the absence of those quarterly reports would not constitute a deficiency.

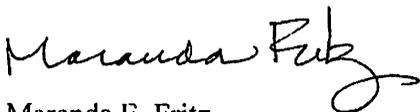
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immediately been addressed. The Company confirms that the language will not be included in future filings.

Regarding the DCP issue, the same language used by DBMM is used by any number of other filers including Microsoft. The language used by DBMM has never before been identified as deficient, the SEC's suggestion of other language does not render the filing deficient, and the filings will be revised pursuant to that comment going forward.

We again ask that the Court deny Enforcement's motion and grant DBMM's motion so that the Company can move ahead and increase value for its shareholders.

Respectfully submitted,



Maranda E. Fritz

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