

June 1, 2021

Andrea Mancuso  
Senior Counsel - Securities  
Digital Media Solutions, Inc.  
4800 140th Avenue N., Suite 101  
Clearwater, Florida 33762

Solutions, Inc.

Statement on Form S-1

Re: Digital Media

Registration

Filed May 27, 2021  
File No. 333-256518

Dear Ms. Mancuso:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Benjamin Richie at 202-551-2365 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services