

Mail Stop 3561

April 13, 2009

Mitchell Rubenstein, Chief Executive Officer
Hollywood Media Corp.
2255 Glades Road, Suite 221A
Boca Raton, FL 33431

Re: Hollywood Media Corp.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 17, 2008
File No. 1-14332

Dear Mr. Rubenstein:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director