



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0306

Mail Stop 3561

October 10, 2008

Mr. Paul Feller  
Chief Executive Officer  
Stratus Media Group, Inc.  
8439 Sunset Boulevard, 3<sup>rd</sup> Floor  
West Hollywood, CA

**Re: Stratus Media Group, Inc.**  
**Item 4.01 Form 8-K/A**  
**Filed October 06, 2008**  
**Response Letter Dated October 09, 2008**  
**File No. 000-24477**

Dear Mr. Feller:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne  
Accounting Branch Chief