



DIVISION OF
CORPORATION FINANCE

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

October 5, 2011

Via E-mail

Paul H. Feller
President and Chief Executive Officer
Stratus Media Group, Inc.
3 East De La Guerra Street
Santa Barbara, CA 93101

**Re: Stratus Media Group, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed September 22, 2011
File No. 333-176298**

Dear Mr. Feller:

We have received your response to our comment letter dated September 8, 2011 and have the following additional comments.

General

1. We note your response to our prior comment one and we are unable to agree with your conclusion based on the facts and circumstances as presented. Please revise accordingly.

Exhibit 5.1

2. It does not appear that counsel has included an opinion with respect to the Dividend Shares. Please revise accordingly.

Please contact Chanda DeLong at (202) 551-3490 or me at (202) 551-3469 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie
Legal Branch Chief