



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

October 11, 2006

Via Facsimile

Thomas J. Clarke, Jr.  
Chairman and Chief Executive Officer  
TheStreet.Com, Inc.  
14 Wall Street  
New York, NY 10005

**RE: TheStreet.Com, Inc.**  
**Form 10-K: For the Year Ended December 31, 2005**  
**Form 10-Q: For the Period Ended June 30, 2006**  
**File Number: 000-25779**

Dear Mr. Clarke:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief

cc: Eric Ashman, Chief Financial Officer