



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