



DIVISION OF  
CORPORATION FINANCE

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

August 11, 2010

Mr. Daryl R. Otte  
Chief Executive Officer  
TheStreet.Com, Inc.  
14 Wall Street, 15<sup>th</sup> Floor  
New York, NY 10005

Re: **TheStreet.com, Inc.**  
**Form 10-K for fiscal year ended December 31, 2009**  
**Filed March 30, 2010**  
**File No. 000-25779**

Dear Mr. Otte:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief