



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

February 2, 2018

David Callaway  
Chief Executive Officer  
TheStreet, Inc.  
14 Wall Street  
New York, NY 10005

**Re: TheStreet, Inc.  
Registration Statement on Form S-3  
Filed January 26, 2018  
File No. 333-222725**

Dear Mr. Callaway:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sonia Bednarowski at (202) 551-3666 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief  
Office of Transportation and Leisure

cc: Karen A. Dempsey  
Orrick, Herrington & Sutcliffe LLP