



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 24, 2018

Jeffrey A. Lubchansky  
President and Chief Executive Officer  
Wall Street Media Co, Inc.  
110 Front Street  
Suite 300  
Jupiter, FL 33477

**Re: Wall Street Media Co, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2017**  
**Filed December 29, 2017**  
**File No. 333-163439**

Dear Mr. Lubchansky:

We have completed our review of your filing. 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.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director  
Office of Consumer Products