



DIVISION OF
CORPORATION FINANCE

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

1.

July 13, 2012

Via E-mail

Mr. Peter Klamka, President
WTTJ, Inc.
1000 Country Club Road
Ann Arbor, MI 48105

**Re: WTTJ, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed June 19, 2012
File No. 333-181197**

Dear Mr. Klamka:

We have reviewed the above-referenced filing and the related response letter dated June 19, 2012 and have the following comments. If indicated, we think you should revise your document in response to these comments. After reviewing this information, we may raise additional comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated May 31, 2012.

General

1. On either the inside front or outside back cover page of the prospectus, provide a reasonably detailed table of contents to the prospectus. See Item 502 of Regulation S-K. Your revised prospectus should be paginated to correspond with the table of contents.
2. With each amended filing file a marked copy showing changes from the previously filed document. Such marked copies are required by Regulation S-T and should conform to the provisions of Rule 310 of that regulation. Marked copies that show changes within paragraphs help expedite our review.

Prospectus Cover Page

3. Move the statement that you are an emerging growth company from the corporate background section of the summary to the prospectus cover page.
4. We refer to prior comment 3. Revise your document throughout to describe concisely the nature of the market that must exist for your shares before at-market sales may be effected by means of the prospectus. In particular, state that shares must be quoted on the OTCBB or admitted to a registered national stock exchange prior to at-market priced sales of your shares.

Risk Factors

General

5. Each risk factor caption should be separately and prominently set forth from the paragraph discussing the business conditions and resulting risk.

“We are an ‘emerging growth company’ and we cannot be certain if the reduced disclosure...”

Provide additional background needed to assess the risks relating to your status as an emerging growth company. In discussing the events that may lead to the termination of your status as an emerging growth company, summarize in this paragraph all of the events that will lead to the loss of your status as an emerging growth company.

“We are not required to conduct an evaluation of the effectiveness of our internal controls at this time and have not done so....”

6. Please revise the text of this risk factor to indicate that you will not be required to provide management’s report on the effectiveness of your internal controls over financial reporting until your second annual report.

Selling Shareholders

7. You continue to indicate on your registration facing page and in most of your document that the selling shareholders are offering 154,000 shares of common stock. However, your revised selling shareholder now indicates that the total number of shares offered by the selling shareholders is 151,000. Please reconcile the disclosure concerning the number of offered shares.

Signatures

8. Revise so that the language immediately preceding the signature of the registrant is identical to the text in Form S-1. Language certifying that the company has “reasonable grounds to believe that it meets the requirements” of the form is not part of the specified preamble to the signature block, and it should be removed.

Exhibits

9. It appears that you have not revised your document in response to prior comment 12. For any exhibits that are not filed with the registration statement, but were included as exhibits to a prior filing, you should identify the prior filing by form type, file number and date of filing. Also expressly indicate that such exhibits are incorporated by reference from the document you reference. We refer again to paragraph (d) of Rule 411.

Mr. Peter Klamka
WTTJ Corp.
July 13, 2012
Page 3

Exhibit 5

10. Your amendment is not fully responsive to prior comment 14. Provide a revised legality opinion that states, if true, that the shares to be offered pursuant to the registration statement are legally issued, fully paid and non-assessable. Both paragraphs of the opinion letter refer to the securities as if they have not yet been issued. In the context of the offering of outstanding shares described in your prospectus, the legal conclusions expressed do not appear to depend upon the offer and sale process for the transactions you seek to register.

You may contact Ryan Houseal, Attorney-Advisor, at (202) 551-3105 or, in his absence, me at (202) 551-3462 with any questions. Should you thereafter require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3735.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman
Branch Chief – Legal

cc: Via E-mail
Kevin M. Murphy Esq.