

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

Mail Stop 3561

July 13, 2018

Jeffrey A. Lubchansky 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 issued comments on the above captioned filing on April 4, 2018. On June 5, 2018, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Katherine Bagley, Staff Attorney, at (202) 551-2545 or Mara Ransom, Assistant Director, at (202) 551-3720 with any questions.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom Assistant Director Office of Consumer Products