

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

**FORM 10-Q**

(Mark One)

**Quarterly Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

For the quarterly period ended December 31, 2021

**Transition Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

COMMISSION FILE NUMBER 333-163439

**WALL STREET MEDIA CO, INC.**

(Exact name of registrant as specified in its charter)

**Nevada**  
(State or other jurisdiction  
Of incorporation or organization)

**26-4170100**  
(IRS employer  
identification number)

**110 Front Street  
Suite 300  
Jupiter, FL 33477**  
(Address of principal executive offices, including zip code)

(561) 240-0333  
(Registrant's telephone number, including area code)

Securities Registered pursuant to Section 12(b) of the Act.

<u>Title of each class</u>	<u>Trading Symbol(s)</u>	<u>Name of each exchange on which registered</u>
Common Stock par value \$0.001	WSCO	OTCQB

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer" "smaller reporting company" and "emerging growth company" in Rule- 12b-2 of the Exchange Act. -(Check one):

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
Emerging growth company	<input type="checkbox"/>		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

<u>Class</u>	<u>Outstanding at January 15, 2022</u>
Common stock, \$0.001 par value	26,922,006

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PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

WALL STREET MEDIA CO, INC.  
Condensed Balance Sheets

	December 31, 2021 (Unaudited)	September 30, 2021
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	\$ 11,285	\$ 1,156
Accounts receivable-related party-net of allowance of \$10,000 at September 30, 2021	-	5,000
Prepaid expenses	8,870	5,000
<b>Total current assets</b>	<u>20,155</u>	<u>11,156</u>
Deposit	578	578
<b>Total Assets</b>	<u>\$ 20,733</u>	<u>\$ 11,734</u>
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 3,975	\$ -
Accrued interest payable-related party	5,707	7,152
Notes payable-related party	91,500	91,500
<b>Total current liabilities</b>	<u>101,182</u>	<u>98,652</u>
<b>Total Liabilities</b>	<u>101,182</u>	<u>98,652</u>
Commitments and Contingencies (Note 4)		
<b>Stockholders' Deficit</b>		
Preferred stock, \$0.001 par value; 5,000,000 authorized; none issued or outstanding	-	-
Common stock, \$0.001 par value; 195,000,000 shares authorized; 26,922,006 issued and outstanding at December 31, 2021 and September 30, 2021	26,922	26,922
Additional paid-in capital	1,298,056	1,298,056
Accumulated deficit	(1,405,427)	(1,411,896)
<b>Total stockholders' deficit</b>	<u>(80,449)</u>	<u>(86,918)</u>
<b>Total Liabilities and Stockholders' Deficit</b>	<u>\$ 20,733</u>	<u>\$ 11,734</u>

The accompanying notes are an integral part of these unaudited condensed financial statements.

**WALL STREET MEDIA CO, INC.**  
**Condensed Statements of Operations**  
(Unaudited)

	<b>For the three months ended December 31, 2021</b>	<b>For the three months ended December 31, 2020</b>
<b>Revenues:</b>		
Consulting fees-related party	\$ 15,000	\$ 20,000
<b>Total Revenues</b>	<b>15,000</b>	<b>20,000</b>
<b>Operating Expenses:</b>		
Office and administrative	5,721	2,119
Bad debt recovery	(10,000)	-
Professional fees	11,875	14,535
<b>Total Operating Expenses</b>	<b>7,596</b>	<b>16,654</b>
<b>Income From Operations</b>	<b>7,404</b>	<b>3,346</b>
<b>Other Expense</b>		
Interest expense-related party	(935)	(936)
<b>Total Other Expense</b>	<b>(935)</b>	<b>(936)</b>
<b>Net income</b>	<b>\$ 6,469</b>	<b>\$ 2,410</b>
Net income per share - basic and diluted	\$ 0.00	\$ 0.00
<b>Weighted average number of common shares - Basic and Diluted</b>	<b>26,922,006</b>	<b>26,922,006</b>

The accompanying notes are an integral part of these unaudited condensed financial statements

**WALL STREET MEDIA CO., INC.**  
**Condensed Statement of Changes in Stockholders' Deficit**  
**For the three months ended December 31, 2020**

	Common Stock		Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Deficit
	<u>Shares Issued</u>	<u>Amount</u>			
Balance at September 30, 2020	26,922,006	\$ 26,922	\$1,298,056	\$ (1,406,957)	\$ (81,979)
Net income	-	-	-	2,410	2,410
Balance at December 31, 2020	<u>26,922,006</u>	<u>\$ 26,922</u>	<u>\$ 1,298,056</u>	<u>\$ (1,404,547)</u>	<u>\$ (79,569)</u>

**WALL STREET MEDIA CO., INC.**  
**Condensed Statement of Changes in Stockholders' Deficit**  
**For the three months ended December 31, 2021**

	Common Stock		Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Deficit
	<u>Shares Issued</u>	<u>Amount</u>			
Balance at September 30, 2021	26,922,006	\$ 26,922	\$1,298,056	\$ (1,411,896)	\$ (86,918)
Net income	-	-	-	6,469	6,469
Balance at December 31, 2021	<u>26,922,006</u>	<u>\$ 26,922</u>	<u>\$ 1,298,056</u>	<u>\$ (1,405,427)</u>	<u>\$ (80,449)</u>

The accompanying notes are an integral part of these financial statements.

**WALL STREET MEDIA CO, INC.**  
**Condensed Statements of Cash Flows**  
(Unaudited)

	<b>For the Three Months Ended December 31, 2021</b>	<b>For the Three Months Ended December 31, 2020</b>
<b>Cash flows from Operating Activities:</b>		
Net income	\$ 6,469	\$ 2,410
<b>Adjustments to reconcile net income to net cash provided by operating activities:</b>		
<b>Changes in operating assets and liabilities:</b>		
Decrease in accounts receivable – related party	5,000	5,000
(Increase) in prepaid expenses	(3,870)	(7,500)
Increase in accounts payable	3,975	-
Increase (decrease) in accrued interest payable – related party	(1,445)	936
Increase in accrued expenses	-	400
Net cash provided by operating activities	<u>10,129</u>	<u>1,246</u>
Increase in cash during the period	10,129	1,246
Cash, beginning of the period	<u>1,156</u>	<u>9,384</u>
Cash, end of the period	<u>\$ 11,285</u>	<u>\$ 10,630</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Interest paid in cash	<u>\$ 2,380</u>	<u>\$ -</u>
Taxes paid in cash	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these unaudited condensed financial statements.

**Wall Street Media Co, Inc.**  
**Notes to Condensed Unaudited Financial Statements**  
**December 31, 2021**

**Note 1 - Nature of Operations and Summary of Significant Accounting Policies**

**Nature of Operations**

Wall Street Media Co, Inc. (the “Company”) was organized in the state of Nevada on January 6, 2009. Since its inception, the Company had various names until August 2013 when the name was changed to Wall Street Media Co., Inc from Bright Mountain Holdings, Inc.

The Company provides consulting and management services to entities looking to merge with or acquire or otherwise consult with third party entities. These services are currently provided to Landmark-Pegasus, Inc., a related party (“Landmark-Pegasus”), Skybunker, or its clients. Landmark-Pegasus and SkyBunker are wholly owned by John Moroney, the Company’s majority shareholder. Mr. Moroney also acts as Landmark-Pegasus’ President.

**Basis of Presentation**

The interim unaudited condensed financial statements included herein have been prepared by the Company, pursuant to the rules and regulations of the Securities and Exchange Commission (the “SEC”). In the opinion of the Company’s management, all adjustments (consisting of normal recurring adjustments and reclassifications and non-recurring adjustments) necessary to present fairly the results of operations and cash flows for the three months ended December 31, 2021, and the financial position as of December 31, 2021, have been made. The results of operations for such interim periods are not necessarily indicative of the operating results to be expected for the full year. Certain information and disclosures normally included in the notes to the annual financial statements have been condensed or omitted from these interim condensed financial statements. Accordingly, these unaudited interim condensed financial statements should be read in conjunction with the Audited Financial Statements and Notes thereto as of and for the year ended September 30, 2021 included in our Report on Form 10-K as filed with the SEC on December 20, 2021. The September 30, 2021 balance sheet is derived from those financial statements.

**Impact of COVID-19**

In March 2020, the World Health Organization declared COVID-19 a global pandemic and recommended containment and mitigation measures worldwide. The Company is monitoring this closely, and although operations have not been materially affected by the COVID-19 outbreak to date, the ultimate duration and severity of the outbreak and its impact on the economic environment and business is uncertain. Accordingly, while the Company does not anticipate an impact to the operations, we cannot estimate the duration of the pandemic and potential impact on the business. In addition, a severe or prolonged economic downturn could result in a variety of risks to the business, including a possible delay in implementing the Company’s business plan. At this time, the Company is unable to estimate the ultimate impact of this event on its current or future operations.

**Use of Estimates**

The financial statements are prepared in accordance with Accounting Principles Generally Accepted in the United States (“GAAP”). These accounting principles require the Company to make certain estimates, judgments and assumptions. The Company believes that the estimates, judgments and assumptions upon which it relies are reasonable based upon information available at the time that these estimates, judgments and assumptions are made. These estimates, judgments and assumptions can affect the reported amounts of assets and liabilities as of the date of the financial statements as well as the reported amounts of revenues and expenses during the periods presented. The financial statements would be affected to the extent there are material differences between these estimates and actual results. In many cases, the accounting treatment of a particular transaction is specifically dictated by GAAP and does not require management’s judgment in its application. There are also areas in which management’s judgment in selecting any available alternative would not produce a materially different result. Significant estimates include the valuation allowance on deferred tax assets and the allowance for uncollectible accounts receivable.

**Cash and Cash Equivalents**

The Company considers financial instruments with original maturities of three months or less to be cash equivalents. The Company had no cash equivalents at December 31, 2021 or September 30, 2021.

## **Revenue Recognition**

The Company recognizes revenue using the five-step revenue recognition model as prescribed by ASC 606, “Revenue from Contracts with Customers”. The underlying principle of the standard is that a business or other organization will recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects what it expects to receive in exchange for the goods or services.

The Company provides consulting services currently to an entity wholly owned by the Company’s majority stockholder or the related entity’s clients which represents the Company’s only revenue source. The Company recognizes revenue when the performance obligation (i.e. consulting services) with the customer is satisfied and when the service is provided. Revenue is measured as the amount of consideration the Company expects to receive in exchange for providing the service.

## **Basic and Diluted Net Income per Common Share**

Basic net income per share is computed by dividing the net income by the weighted average number of common shares outstanding during the period. Diluted net income per common share is computed by dividing the net income by the weighted average number of common shares outstanding for the period and, if dilutive, potential common shares outstanding during the period. Potentially dilutive securities consist of the incremental common shares issuable upon exercise of common stock equivalents such as stock options and convertible debt instruments. Potentially dilutive securities are excluded from the computation if their effect is anti-dilutive. There were no potentially dilutive securities outstanding at December 31, 2021 or 2020.

## **Recent Accounting Pronouncements**

Management does not believe that any other recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the Company’s consolidated financial statements.

**Note 2 - Going Concern**

As reflected in the accompanying financial statements, the Company sustained a net income of approximately \$6,500 for the three month period ended December 31, 2021 and has working capital and stockholder deficit of approximately \$80,000 at December 31, 2021. The foregoing raises substantial doubt about the Company's ability to continue as a going concern for a period of twelve months from the issuance date of this report. The financial statements do not include any adjustments relating to the recovery of the recorded assets or the classification of the liabilities that might be necessary should the Company be unable to implement its business plan and continue as a going concern. The Company is actively seeking investor funding.

**Note 3 – Related Party Transactions**

During the three months ended December 31, 2021 and 2020, \$15,000 and \$20,000, respectively, of the Company's revenue was derived from consulting services provided to Landmark-Pegasus and Skybunker, entities wholly owned by the Company's majority stockholder or clients of these entities.

During the three months ended December 31, 2021, the Company recovered a \$10,000 bad debt that was written off during the year ended September 30, 2021 related to services provided to a related party in 2021.

The Company has notes payable with Landmark-Pegasus, an entity wholly owned by the Company's majority stockholder, that accrue interest at an annual rate of 4%, and are payable on demand. The balance on the notes is \$91,500 as of December 31, 2021 and September 30, 2021. As of December 31, 2021 and September 30, 2021 total interest accrued on the notes payable was \$5,707 and \$7,152. Balances are presented as notes payable – related party and accrued interest payable – related party, respectively, on the accompanying balance sheets. During the three months ended December 31, 2021 and 2020, interest expense on the notes was \$935 and \$936, respectively, as presented on the accompanying statement of operations as interest expense – related party.

**Note 4 – Commitments and Contingencies**

From time to time, the Company may be involved in asserted claims arising out of operations in the normal course of business. As of December 31, 2021, there were no pending or threatened lawsuits that could reasonably be expected to have a material effect on the Company's results of operations.

## **Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations**

### **FORWARD-LOOKING STATEMENTS**

There are statements in this quarterly report on Form 10-Q that are not historical facts. These “forward-looking statements” can be identified by use of terminology such as “believe”, “hope”, “may”, “anticipate”, “should”, “intend”, “plan”, “will”, “expect”, “estimate”, “project”, “positioned”, “strategy”, and similar expressions. Although management believes that the assumptions underlying the forward-looking statements included in this quarterly Report are reasonable, they do not guarantee our future performance, and are subject to certain risks, uncertainties and assumptions that are difficult to predict; therefore, actual results and outcomes may differ materially from what is expressed or forecasted in any such forward-looking statements.

### **OVERVIEW**

Wall Street Media Co, Inc. (the “Company”) was organized in the state of Nevada on January 6, 2009. Since its inception, the Company had various names until August 2013 when the name was changed to Wall Street Media Co., Inc from Bright Mountain Holdings, Inc.

The Company provides consulting and management services to entities looking to merge with or acquire or otherwise consult with third party entities. These services are currently provided to Landmark-Pegasus, Inc., a related party (“Landmark-Pegasus”) or its clients. Landmark-Pegasus is wholly owned by John Moroney, the Company’s majority shareholder. Mr. Moroney also acts as Landmark-Pegasus’ President.

### **Impact of COVID-19**

In March 2020, the World Health Organization declared COVID-19 a global pandemic and recommended containment and mitigation measures worldwide. The Company is monitoring this closely, and although operations have not been materially affected by the COVID-19 outbreak to date, the ultimate duration and severity of the outbreak and its impact on the economic environment and business is uncertain. Accordingly, while the Company does not anticipate an impact to the operations, we cannot estimate the duration of the pandemic and potential impact on the business. In addition, a severe or prolonged economic downturn could result in a variety of risks to the business, including a possible delay in implementing the Company’s business plan. At this time, the Company is unable to estimate the ultimate impact of this event on its current or future operations.

## CRITICAL ACCOUNTING POLICIES

In response to the Securities and Exchange Commission's (the "SEC") financial reporting release, FR-60, Cautionary Advice Regarding Disclosure About Critical Accounting Policies, the Company has selected its more subjective accounting estimation processes for purposes of explaining the methodology used in calculating the estimate, in addition to the inherent uncertainties pertaining to the estimate and the possible effects on the Company's financial condition. These accounting estimates are discussed below. These estimates involve certain assumptions that if incorrect could create a material adverse impact on the Company's results of operations and financial condition.

### Revenue Recognition

The Company recognized revenue using the five-step revenue recognition model as prescribed by ASC 606, "Revenue from Contracts with Customers". The underlying principle of new standard is that a business or other organization will recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects what it expects to receive in exchange for the goods or services. The Company adopted the standard using the modified retrospective method and the adoption did not have a material impact on its financial statements.

The Company provides consulting services currently to an entity wholly owned by the Company's majority stockholder or the related entity's clients which represents the Company's only revenue source. The Company recognizes revenue when the performance obligation (i.e. consulting services) with the customer is satisfied and when the service is provided. Revenue is measured as the amount of consideration the Company expects to receive in exchange for providing the service.

## RESULTS OF OPERATIONS

### FOR THE THREE MONTHS ENDED DECEMBER 31, 2021 COMPARED TO THE THREE MONTHS ENDED DECEMBER 31, 2020

*Revenue:* The Company's revenues decreased approximately 25% to \$15,000 during the three months ended December 31, 2021 as compared to \$20,000 for the three months ended December 31, 2020 due to a decrease in consulting services provided.

*Operating Expenses:* The Company's operating expenses decreased by approximately 54% to \$7,596 during the three months ended December 31, 2021 as compared to \$16,654 for the three months ended December 31, 2020 primarily due to the recovery of bad debt from a related party.

*Income from operations:* The Company's income from operations increased approximately 121% to \$7,404 during the three months ended December 31, 2021 from a net income from operations of \$3,346 for the three months ended December 31, 2020. The primary reason for this was due to the recovery of bad debt from a related party.

## LIQUIDITY AND CAPITAL RESOURCES

Net cash provided by operating activities was \$10,129 for the three months ended December 31, 2021 as compared to \$1,246 for the three months ended December 31, 2020. The increase was primarily due to the collection of accounts receivable - related party.

As of December 31, 2021, the Company had \$11,285 in cash. The Company has sustained losses from operations, and such losses are expected to continue. The Company's auditors have included a "Going Concern Qualification" in their report for the year ended September 30, 2021. In addition, the Company has a working capital deficit and accumulated deficit at December 31, 2020 of \$81,027 and \$1,405,427, respectively, with minimal revenues. The foregoing raises substantial doubt about the Company's ability to continue as a going concern. The Company is actively seeking to combine or merge with another operating company. There can be no assurance that the level of funding needed will be acquired or that the Company will generate sufficient revenues to sustain operations for the next twelve months. The unaudited condensed financial statements do not include any adjustments that might result from the outcome of this uncertainty.

**RELATED PERSON TRANSACTIONS**

100% of the Company's revenues for the quarters ended December 31, 2021 and 2020 were generated by an entity wholly owned by the Company's majority shareholder or the entity's clients.

**RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS**

Management does not believe that any other recently issued, but not yet effective accounting pronouncements, if adopted, would have a material effect on the Company's consolidated financial statements.

**OFF-BALANCE SHEET ARRANGEMENTS**

We do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources, that is material to investors.

**Item 3. Quantitative and Qualitative Disclosure About Market Risk.**

Not applicable to smaller reporting companies.

#### **Item 4. Controls and Procedures.**

Evaluation of Disclosure Controls and Procedures: An evaluation was conducted by the registrant's principal executive officer and principal financial officer of the effectiveness of the design and operation of the registrant's disclosure controls and procedures as of December 31, 2021. Based on that evaluation, the principal executive officer and principal financial officer concluded that the registrant's controls and procedures were not effective as of such date to ensure that information required to be disclosed in the reports that the registrant files or submits under the Securities Exchange Act of 1934, as amended (a) is recorded, processed, summarized and reported within the time periods specified in Securities and Exchange Commission rules and forms, and (b) is accumulated and communicated to the Company's management, including its principal executive and principal financial officers, as appropriate to allow timely decisions regarding required disclosure. If the registrant develops new business or engages or hires a chief financial officer or similar financial expert, the registrant intends to review its disclosure controls and procedures.

Management is aware that there is a lack of segregation of duties due to the small number of employees dealing with general administrative and financial matters.

Changes in Internal Control Over Financial Reporting: There was no change in the registrant's internal control over financial reporting identified in connection with the evaluation required by paragraph (d) of Rule 13a-15 or Rule 15d-15 under the Securities Exchange Act of 1934 that occurred during the registrant's last fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

## PART II- OTHER INFORMATION

### Item 1. Legal Proceedings.

None

### Item 1A. Risk Factors.

Not applicable to smaller reporting companies.

### Item 2. Unregistered Sales of Equity Securities and Use of Proceeds.

None

### Item 3. Defaults upon Senior Securities.

None

### Item 4. Mine Safety Disclosures

Not Applicable

### Item 5. Other Information.

None.

### Item 6. Exhibits

(a) Exhibits

EXHIBIT	
NO.	DESCRIPTION
31.1	<a href="#">Section 302 Certification of Principal Executive Officer and Principal Financial Officer</a>
32.1	<a href="#">Section 906 Certification</a>
101.INS	Inline XBRL Instance
101.SCH	Inline XBRL Taxonomy Extension Schema
101.CAL	Inline XBRL Taxonomy Extension Calculation
101.DEF	Inline XBRL Taxonomy Extension Definition
101.LAB	Inline XBRL Taxonomy Extension Labels
101.PRE	Inline XBRL Taxonomy Extension Presentation
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

## SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

**Wall Street Media Co, Inc.**

Date: January 31, 2022

By: /s/ Jeffrey A. Lubchansky

Jeffrey A. Lubchansky  
President and Chief Executive Officer  
(principal executive officer and  
principal financial officer)

## CERTIFICATIONS

I, Jeffrey A. Lubchansky, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended December 31, 2021 of Wall Street Media Co, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: January 31, 2022

By: /s/ Jeffrey A. Lubchansky

Jeffrey A. Lubchansky  
Chief Executive Officer and President  
(principal executive officer and  
principal financial officer)

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**CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of Wall Street Media Co, Inc. (the “Company”) on Form 10-Q for the quarterly period ended December 31, 2021 (the “Report”) I, Jeffrey A. Lubchansky, Chief Executive Officer and President of the Company, certify, pursuant to 18 USC Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge and belief:

- (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: January 31, 2022

By: /s/ Jeffrey A. Lubchansky

Jeffrey A. Lubchansky  
Chief Executive Officer and President  
(principal executive officer and  
principal financial officer)

This certification accompanies the Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.

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