

**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 March 31, 2023

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 May 1, 2023</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

	<u>March 31, 2023</u> (Unaudited)	<u>September 30, 2022</u>
ASSETS		
Current Assets		
Cash	\$ 2,653	\$ 5,812
Accounts receivable-related party	5,000	5,000
Prepaid expenses	5,320	5,080
Total current assets	<u>12,973</u>	<u>15,892</u>
Deposits	578	578
Total Assets	<u>\$ 13,551</u>	<u>\$ 16,470</u>
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities		
Accrued interest payable -related party	\$ 10,413	\$ 8,510
Notes payable-related party	94,120	94,120
Total current liabilities	<u>104,533</u>	<u>102,630</u>
Total Liabilities	<u>104,533</u>	<u>102,630</u>
Commitments and Contingencies (Note 4)		
Stockholders' Deficit		
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 March 31, 2023 and September 30, 2022	26,922	26,922
Additional paid-in capital	1,298,056	1,298,056
Accumulated deficit	(1,415,960)	(1,411,138)
Total stockholders' deficit	<u>(90,982)</u>	<u>(86,160)</u>
Total Liabilities and Stockholders' Deficit	<u>\$ 13,551</u>	<u>\$ 16,470</u>

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

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

	For the three months ended		For the six months ended	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Revenues:				
Contracted services-related party	\$ 17,000	\$ 15,000	\$ 32,000	\$ 30,000
Total Revenues	17,000	15,000	32,000	30,000
Operating Expenses:				
General and administrative	6,758	5,174	11,671	10,895
Bad debt recovery	-	-	-	(10,000)
Professional fees	11,313	11,914	23,248	23,789
Total Operating Expenses	18,071	17,088	34,919	24,684
Income (Loss) From Operations	(1,071)	(2,088)	(2,919)	5,316
Other Expense				
Interest expense-related party	(941)	(915)	(1,903)	(1,850)
Total Other Expense	(941)	(915)	(1,903)	(1,850)
Net income (loss)	\$ (2,012)	\$ (3,003)	\$ (4,822)	\$ 3,466
Net income (loss) per share - basic and diluted	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ 0.00
Weighted average number of common shares - Basic and Diluted	26,922,006	26,922,006	26,922,006	26,922,006

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 and six months ended March 31, 2022

	<u>Common Stock</u>		<u>Additional Paid-in Capital</u>	<u>Accumulated Deficit</u>	<u>Total Stockholders' Deficit</u>
	<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	26,922,006	\$ 26,922	\$ 1,298,056	\$ (1,405,427)	\$ (80,449)
Net loss	-	-	-	(3,003)	(3,003)
Balance at March 31, 2022	<u>26,922,006</u>	<u>\$ 26,922</u>	<u>\$ 1,298,056</u>	<u>\$ (1,408,430)</u>	<u>\$ (83,452)</u>

WALL STREET MEDIA CO., INC.
Condensed Statement of Changes in Stockholders' Deficit
For the three and six months ended March 31, 2023

	<u>Common Stock</u>		<u>Additional Paid-in Capital</u>	<u>Accumulated Deficit</u>	<u>Total Stockholders' Deficit</u>
	<u>Shares Issued</u>	<u>Amount</u>			
Balance at September 30, 2022	26,922,006	\$ 26,922	\$1,298,056	\$ (1,411,138)	\$ (86,160)
Net loss	-	-	-	(2,810)	(2,810)
Balance at December 31, 2022	26,922,006	\$ 26,922	\$ 1,298,056	\$ (1,413,948)	\$ (88,970)
Net loss	-	-	-	(2,012)	(2,012)
Balance at March 31, 2023	<u>26,922,006</u>	<u>\$ 26,922</u>	<u>\$ 1,298,056</u>	<u>\$ (1,415,960)</u>	<u>\$ (90,982)</u>

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

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

	For the Six Months Ended March 31, 2023	For the Six Months Ended March 31, 2022
Cash flows from Operating Activities:		
Net income (loss)	\$ (4,822)	\$ 3,466
Adjustments to reconcile net income(loss) to net cash provided by (used in) operating activities:		
Changes in operating assets and liabilities:		
Increase in prepaid expenses	(240)	(80)
Increase in accounts payable	-	7,057
Increase (decrease) in accrued interest payable - related party	1,903	(530)
Net cash provided by (used in) operating activities	(3,159)	9,913
Increase (decrease) in cash during the period	(3,159)	9,913
Cash, beginning of the period	5,812	1,156
Cash, end of the period	<u>\$ 2,653</u>	<u>\$ 11,069</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Interest paid in cash	<u>\$ -</u>	<u>\$ 2,380</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
March 31, 2023

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 related parties Landmark-Pegasus, Inc.(“Landmark-Pegasus”), Skybunker, or clients of Landmark-Pegasus and Skybunker. Landmark-Pegasus and Skybunker are wholly owned by John Moroney, the Company’s majority stockholder. 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 and six months ended March 31, 2023, and the financial position as of March 31, 2023, 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, 2022 included in our Report on Form 10-K as filed with the SEC on December 16, 2022. The September 30, 2022 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.

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 March 31, 2023 or September 30, 2022.

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

Basic and Diluted Net Income (Loss) per Common Share

Basic net income (loss) per share is computed by dividing the net income (loss) by the weighted average number of common shares outstanding during the period. Diluted net income (loss) per common share is computed by dividing the net income (loss) 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 March 31, 2023 or 2022.

Note 2 - Going Concern

As reflected in the accompanying condensed financial statements, the Company generated a net loss of \$4,822 and used cash in operations of \$3,159 for the six month period ended March 31, 2023 and has negative working capital and a stockholders' deficit of \$91,560 and \$90,982 at March 31, 2023, respectively. The foregoing raises substantial doubt about the Company's ability to continue as a going concern for a period of one year from the issuance date of these financial statements. 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. In addition, the Company is actively seeking investor funding.

Note 3 – Related Party Transactions

During the six months ended March 31, 2023 and 2022, \$32,000 and \$30,000, 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. As of March 31, 2023, \$5,000 of accounts receivable remain due from this related party for consulting services performed.

During the three months ended March 31, 2023 and 2022, \$17,000 and \$15,000, 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. As of March 31, 2023, \$5,000 of accounts receivable remain due from these related parties for consulting services performed.

During the six months ended March 31, 2022, the Company recovered a \$10,000 bad debt that had been allowed for during the year ended September 30, 2021 and included in the accounts receivable allowance as of September 30, 2021, related to services provided to a related party during the year ended September 30, 2021. This bad debt recovery has been reflected on the condensed statement of operations.

The Company has notes payable with Landmark-Pegasus, an entity wholly owned by the Company's majority stockholder, that accrues interest at an annual rate of 4%, and are payable on demand. The balance on the notes is \$94,120 as of March 31, 2023 and September 30, 2022. As of March 31, 2023 and September 30, 2022 total interest accrued on the notes payable was \$10,413 and \$8,510, respectively. Balances are presented as notes payable – related party and accrued interest payable – related party, respectively, on the accompanying condensed balance sheets. During the three months ended March 31, 2023 and 2022, interest expense on the notes was \$941 and \$915, respectively, as presented on the accompanying condensed statement of operations as interest expense - related party. During the six months ended March 31, 2023 and 2022, interest expense on the notes was \$1,903 and \$1,850, respectively, as presented on the accompanying condensed 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 our operations in the normal course of business. As of March 31, 2023, 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. 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 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 stockholder. 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 provides consulting services currently to entities wholly owned by the Company's majority stockholder or the related entity's clients which represent the Company's only revenue source. The Company recognizes revenue when the performance obligation (i.e. consulting services) has been provided and the customer is satisfied. 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 MARCH 31, 2023 COMPARED TO THE THREE MONTHS ENDED MARCH 31, 2022

Revenue: The Company's revenues increased approximately 13% to \$17,000 during the three months ended March 31, 2023 as compared to \$15,000 for the three months ended March 31, 2022 due to an increase in consulting services provided. All revenue generated during the three month periods ended March 31, 2023 and 2022 are with related parties.

Operating Expenses: The Company's operating expenses increased by approximately 6% to \$18,071 during the three months ended March 31, 2023 as compared to \$17,088 for the three months ended March 31, 2022 primarily due to an increase in general and administrative expenses.

Net loss from operations: The Company's net loss from operations decreased approximately 49% to \$1,071 during the three months ended March 31, 2023 from a net loss from operations of \$2,088 for the three months ended March 31, 2022. The primary reason for this was due to an increase in consulting services provided.

FOR THE SIX MONTHS ENDED MARCH 31, 2023 COMPARED TO THE SIX MONTHS ENDED MARCH 31, 2022

Revenue: The Company's revenues increased approximately 7% to \$32,000 during the six months ended March 31, 2023 as compared to \$30,000 for the six months ended March 31, 2022 due to an increase in consulting services provided.

Operating Expenses: The Company's operating expenses increased by approximately 41% to \$34,919 during the six months ended March 31, 2023 as compared to \$24,684 for the six months ended March 31, 2022 primarily due to the bad debt expense recovery of \$10,000.

Net income from operations: The Company's net income from operations decreased approximately 155% to a net loss from operations of \$2,919 during the six months ended March 31, 2023 from net income from operations of \$5,316 for the six months ended March 31, 2022. The primary reason for this was due to the bad debt expense recovery.

LIQUIDITY AND CAPITAL RESOURCES

Net cash used in operating activities was \$3,159 for the six months ended March 31, 2023 as compared to net cash provided by operating activities of \$9,913 for the six months ended March 31, 2022. The increase was primarily due to the increase in accounts payable and net income for the six months ended March 31, 2022 primarily from the \$10,000 of bad debt recovery.

As of March 31, 2023, the Company had \$2,653 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, 2022. In addition, the Company has a working capital deficit at March 31, 2023 of \$91,560 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 three and six months ended March 31, 2023 and 2022 were generated by entities wholly owned by the Company's majority stockholder or the entity's clients.

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 March 31, 2023. 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	Section 302 Certification of Principal Executive Officer and Principal Financial Officer
32.1	Section 906 Certification
101.INS*	Inline XBRL Instance Document
101.SCH*	Inline XBRL Taxonomy Extension Schema Document
101.CAL*	Inline XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF*	Inline XBRL Taxonomy Extension Definition Linkbase Document
101.LAB*	Inline XBRL Taxonomy Extension Labels Linkbase Document
101.PRE*	Inline XBRL Taxonomy Extension Presentation Linkbase Document
104*	Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101).

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: May 2, 2023

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 March 31, 2023 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: May 2, 2023

By: /s/ Jeffrey A. Lubchansky

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

**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 March 31, 2023 (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: May 2, 2023

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.
