



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0306

Mail Stop 3561

October 10, 2008

Mr. Paul Feller
Chief Executive Officer
Stratus Media Group, Inc.
8439 Sunset Boulevard, 3rd Floor
West Hollywood, CA

Re: Stratus Media Group, Inc.
Item 4.01 Form 8-K/A
Filed October 06, 2008
Response Letter Dated October 09, 2008
File No. 000-24477

Dear Mr. Feller:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne
Accounting Branch Chief