

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

**FORM 8-K/A**

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

Date of Report (date of earliest event reported): August 4, 2008

**STRATUS MEDIA GROUP, INC.**

(Exact Name of Registrant as Specified in Charter)

Nevada  
(State of Incorporation)

000-24477  
(Commission File Number)

86-0776876  
(I.R.S. Employer Identification No.)

8439 Sunset Boulevard, 3<sup>rd</sup> Floor, West Hollywood, CA  
(Address of Principal Executive Offices)

90069  
(Zip Code)

(323) 656-2222  
(Registrant's Telephone Number, Including Area Code)

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425).
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12).
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b)).
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c)).

**ITEM 4.01****CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT****Explanatory Note**

This amended Current Report on Form 8-K/A ("8-K/A") is being filed to amend the Report on Form 8-K regarding a change in certifying accountant filed with the Securities and Exchange Commission on August 4, 2008 ("Original 8-K"), to include that there were no disagreements, resolved or not, between Stratus Media Group, Inc. ("Company") and Gruber & Company, LLC ("Gruber") on any matters of accounting principles or practices, financial statement disclosure, or audit scope and procedures between January 1, 2008 and July 30, 2008, which was the date of Gruber's dismissal as the principal independent accountant for the Company. Gruber was replaced by Goldman Parks Kurland Mohidin LLP.

Except for the added disclosure that there were no disputes with Gruber through the date of their dismissal and the attached letter from Gruber reflecting the same, this 8-K/A does not amend or update any other information contained in the Original 8-K.

The Company provided Gruber with a copy of this 8-K/A prior to its filing with the Securities and Exchange Commission, and requested that they furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether they agree with the statements made in this Current Report on Form 8-K, and if not, stating the aspects with which they do not agree. A copy of the letter provided from Gruber, dated October 6, 2008, is filed as Exhibit 16.1 to this Form 8-K.

**ITEM 9.01****FINANCIAL STATEMENTS AND EXHIBITS**

(d) Exhibits

**Exhibit No.****Description**

16.1

Letter from Gruber & Company, LLC, dated October 6, 2008, regarding change in independent registered public accounting firm.

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**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 hereunto duly authorized.

STRATUS MEDIA GROUP, INC.

Date: October 6, 2008

By: /s/ PAUL FELLER

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Paul Feller, Chief Executive Officer

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October 6, 2008

Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Dear Ladies and Gentlemen:

We are the former independent registered public accounting firm for Stratus Media Group, Inc. (the "Company"). We have read the Company's disclosure set forth in Item 4.01 "Changes in Registrant's Certifying Accountant" of the Company's Current Report on Form 8-K/A dated October 6, 2008 (the "Current Report") and are in agreement with the disclosure in the Current Report, insofar as it pertains to our firm.

Sincerely,

/S/GRUBER & COMPANY, LLC

Gruber & Company, LLC

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