



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

March 13, 2008

Mail Stop 7010

Via U.S. mail and facsimile

Mr. Kenneth M. Hale
Senior Vice President, General Counsel
And Corporate Secretary
Sterling Chemical, Inc.
333 Clay Street, Suite 3600
Houston, Texas 77002-4109

Re: Sterling Chemicals, Inc.
Preliminary Proxy Material filed on Schedule 14A, as revised
Filed on February 25, 2008
File No. 0-50132

Dear Mr. Hale:

We have completed our review of your Preliminary Proxy Material filed on Schedule 14A and we have no further comments at this time.

Sincerely,

Pamela A. Long
Assistant Director

cc: Patrick Hurley, Esq.
Akin Gump Strauss Hauer & Feld LLP
111 Louisiana, 44th Floor
Houston, Texas 77002-5200