



DIVISION OF  
CORPORATION FINANCE

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

July 15, 2011

Via E-mail

Brian L. Hauff, President and CEO  
Silicon South, Inc.  
9160 Diamond Road  
Richmond, BC  
Canada

**Re: Silicon South, Inc.  
Amendment No. 4 to Form 8-K  
Filed July 1, 2011  
Form 10-K for Fiscal Year Ended December 31, 2010  
Filed May 17, 2011  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed March 16, 2010  
Preliminary Information Statement on Schedule 14C  
Filed December 6, 2010  
File Nos. 000-51906**

Dear Mr. Hauff:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ David Link for

John Reynolds  
Assistant Director