



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549

October 9, 2009

Ms. Jacquelyn B. Wine
Chief Financial Officer
International Star, Inc.
1818 Marshall Street
Shreveport, Louisiana 71101

Re: International Star, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 31, 2009
File No. 000-28861

Dear Ms. Wine:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Mark C. Shannon
Branch Chief