

MOORE & ASSOCIATES, CHARTERED
ACCOUNTANTS AND ADVISORS

August 18, 2009

U. S. Securities and Exchange Commission
450 Fifth Street NW
Washington DC 20549

Re: Standard Drilling, Inc.

Dear Sirs:

We were previously the principal auditors for Standard Drilling, Inc. ("the Company"), and we reported on the financial statements of the Company for the period from inception of the development stage on February 14, 2006 to March 31, 2009. We have read the Company's statements under Item 4.01 of its Form 8-K, dated August 18, 2009, and we agree with such statements.

For the most recent fiscal period through to August 18, 2009, there have been no disagreements between the Company and Moore & Associates, Chtd. on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement, if not resolved to the satisfaction of Moore & Associates, Chtd. would have caused it to make a reference to the subject matter of the disagreement in connection with its reports.

Yours truly,


/s/ Moore & Associates, Chartered

Moore & Associates, Chartered
Las Vegas, Nevada

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