

Mail Stop 4561

June 11, 2008

Mr. Larry M. Wright
President and Chief Executive Officer
Stratum Holdings, Inc.
Three Riverway, Suite 1500
Houston, TX 77056

**Re: Stratum Holdings, Inc.
Item 4.01 Form 8-K
Filed June 3, 2008
File No. 0-51229**

Dear Mr. Wright:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jonathan Wiggins
Staff Accountant