



DIVISION OF  
CORPORATION FINANCE

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

July 27, 2010

Mr. D. Hughes Watler, Jr.  
Chief Financial Officer  
Stratum Holdings, Inc.  
Three Riverway, Suite 1500  
Houston, TX 77056

**Re: Stratum Holdings, Inc.**  
**Forms 10-K for the Years Ended December 31, 2008 and December 31, 2009**  
**Form 10-QSB for the period Ended March 31, 2009**  
**File No. 0-51229**

Dear Mr. Watler:

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

Sincerely,

Eric McPhee  
Staff Accountant