



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