

January 8, 2009

VIA U.S. MAIL AND FAX (305)446-4448

Mr. Fernando Fussa  
Chief Financial Officer  
Southern Trust Securities Holding Corp  
145 Almeria Ave.  
Coral Gables, Florida 33134

Re: Southern Trust Securities Holding Corp  
File No. 000-52618  
Form 10-K for Fiscal Year Ended  
December 31, 2007

Dear Mr. Fussa:

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

Sincerely,

Kevin Woody  
Accounting Branch Chief