

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