



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 13, 2008

Harry N. Vafias  
President and Chief Executive Officer  
StealthGas Inc.  
331 Kifissias Avenue  
Erithrea 14561  
Athens, Greece

**Re: StealthGas Inc.**  
**File Number: 000-51559**  
**Form 20-F for the fiscal year ended December 31, 2006**

Dear Mr. Vafias:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

You may contact Lauren Nguyen at 202-551-3642 or me at 202-551-3750 with any questions.

Sincerely,

Max A. Webb  
Assistant Director

cc: Via Facsimile  
Stephen P. Farrell, Esq.  
Morgan, Lewis & Bockius LLP  
(212) 309-6001