



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 26, 2009

Mr. William David Gibbs  
President and Chief Executive Officer  
Southern Star Energy Inc.  
110 Cypress Station, Suite 152  
Houston TX 77090

**Re: Southern Star Energy Inc.  
Form 8-K Filed January 14, 2009  
File No. 000-52106**

Dear Mr. Gibbs:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 8-K Filed January 14, 2009

1. We note you have concluded there is an accounting error in your previously issued financial statements. Please expand your disclosure to state whether your board of directors, a committee of the board of directors or other officers have concluded whether these financial statements should no longer be relied upon. Please refer to the instructions for Item 4.02 of Form 8-K.
2. Please modify your disclosure pursuant to paragraph (a)(2) of the instructions to Item 4.02 of Form 8-K to include a brief description of the facts underlying your conclusion. Also, please identify which previously reported financial statement

amounts have been misstated and disclose the extent to which you expect them to be restated, as well as any other implications of the restatement (e.g. breach of covenants or defaults on obligations, if any). Please also disclose a date by which you intend to file amended documents to correct the accounting errors in your previously issued financial statements.

### Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

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You may contact James Giugliano at (202) 551-3319 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3683 with any other questions.

Sincerely,

Jill Davis  
Branch Chief