



DIVISION OF
CORPORATION FINANCE

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

February 10, 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
Response Letter Dated February 9, 2009
Form 8-K/A Filed February 9, 2009
File No. 000-52106**

Dear Mr. Gibbs:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Jill Davis
Branch Chief