



DIVISION OF
CORPORATION FINANCE

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

October 25, 2010

Viola Heitz
Chief Executive Officer
Southern Bella, Inc.
3505 Castlegate Court
Lexington, Kentucky 40502

**Re: Southern Bella, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 24, 2010
Form 10-Q for Fiscal Quarter Ended June 30, 2010
Filed August 2, 2010
File No. 333-142516**

Dear Ms. Heitz:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief