



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