



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

DIVISION OF  
CORPORATION FINANCE

February 9, 2011

Mr. Andre Van Hoek, CFO  
Stalar 4, Inc.  
11755 Wilshire Blvd., Suite 2000  
Los Angeles, CA 90025

**Re: Stalar 4, Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2010**  
**File No. 000-52974**

Dear Mr. Van Hoek:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Brian K. Bhandari

Brian K. Bhandari  
Branch Chief