



DIVISION OF  
CORPORATION FINANCE

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

February 18, 2011

Mr. Steven R. Fox  
President and Chief Financial Officer  
Stalar 1, Inc.  
317 Madison Ave., Suite 1520  
New York, New York 10017

**Re: Stalar 1, Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2010**  
**Filed December 28, 2010**  
**File No. 000-52971**

Dear Mr. Fox:

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

Sincerely,

/s/ Tia Jenkins

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services