



DIVISION OF  
CORPORATION FINANCE

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

July 29, 2010

Alvin Rhoney  
Chief Financial Officer  
Four Star Holdings, Inc.  
100 Four Star Lane  
Odenville, AL 35120

**Re: Four Star Holdings, Inc.**  
**Item 4.01 Form 8-K**  
**Filed July 7, 2010, as amended July 16, 2010**  
**File No. 000-53439**

Dear Mr. Rhoney:

We have completed our review of your Form 8-K, and pending amendment of your Form 10-Q for the period ended March 31, 2010, as proposed in your supplemental response letter dated July 23, 2010, we do not have any further comments at this time.

Sincerely,

Jonathan Wiggins  
Staff Accountant