

Mail Stop 4561

May 26, 2009

Ricardo G. Munoz
Chief Executive Officer
Southern Energy Company, Inc.
100 W. Liberty Street, 10th Floor
Reno, NV 89505

**Re: Southern Energy Company, Inc.
Form 8-K Filed March 11, 2009
File No. 000-20462**

Dear Mr. Munoz:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore
Accounting Branch Chief