

Mail Stop 4561

November 12, 2009

Ricardo Munoz
President
Southern Energy Company, Inc.
100 W. Liberty St., 10th Floor
Reno, NV 89505

**RE: Southern Energy Company Inc.
Form 8-K Filed October 27, 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,

Craig Wilson
Senior Assistant Chief Accountant