



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

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

May 6, 2010

*Via U.S. Mail and Facsimile at 202-461-2919*

Robert E. Pokusa Esq.  
General Counsel and Corporate Secretary  
Star Scientific, Inc.  
7475 Wisconsin Avenue  
Bethesda, MD 20814

**Re: Star Scientific, Inc.  
Form 10-K for the fiscal year ended December 31, 2009  
Filed March 16, 2010  
File No. 000-15324**

Dear Mr. Pokusa:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Susan Block  
Attorney-Advisor