A discrete Morse function \( f \) on a graph \( G \) induces a sequence of subgraphs of \( G \). Two discrete Morse functions \( f \) and \( g \) on a graph \( G \) are said to be graph equivalent if \( f \) and \( g \) produce isomorphic subgraphs at each stage of the sequence. In this talk, we count the number of equivalence classes on star graphs \( S_n \) and deduce an upper bound for the number of equivalence classes for a certain collection of graphs. (Received September 17, 2013)