

Mail Stop 3561

May 19, 2008

Richard A. Bailey
Chief Executive Officer
Marshall Holdings International, Inc.
2555 East Washburn Road
North Las Vegas, NV 89081

**Re: Marshall Holdings International, Inc.
Information Statement on Schedule 14C
Filed April 21, 2008, as amended on May 16, 2008
File No. 0-27879**

Dear Mr. Bailey:

We have completed our review of your Schedule 14C and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Norman Reynolds, Esq.
Facsimile No. (713) 237-3202