

Mail Stop 3561

June 18, 2008

Jonathan Ricker  
Chairman, President, Treasurer and Clerk  
Mass Megawatts Wind Power, Inc.  
95 Prescott Street  
Worcester, MA 01605

**Re: Mass Megawatts Wind Power, Inc.  
Revised Preliminary Information Statement on Schedule 14C  
Filed June 6, 2008  
File No. 0-32465**

Dear Mr. Ricker:

We have completed our review of your Preliminary Information Statement on Schedule 14C and have no further comment at this time.

Sincerely,

H. Christopher Owings  
Assistant Director