



DIVISION OF
CORPORATION FINANCE

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

November 18, 2010

Mr. Jonathan Ricker
Chief Executive Officer and Chief Financial Officer
Mass Megawatts Wind Power, Inc.
95 Prescott Street
Worcester, MA 01605

Re: Mass Megawatts Wind Power, Inc.
Form 10-K for the Fiscal Year Ended April 30, 2010
Filed August 9, 2010
Form 10-K/A for Fiscal Year Ended April 30, 2010
Filed October 13, 2010
Form 10-K/A for Fiscal Year Ended April 30, 2010
Filed November 1, 2010
File No. 0-32465

Dear Mr. Ricker:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Jennifer Thompson
Branch Chief