



DIVISION OF
CORPORATION FINANCE

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

May 24, 2022

Jonathan Ricker
President and Chief Executive Officer
Mass Megawatts Wind Power, Inc.
100 Boston Turnpike, Ste J9B#290
Shrewsbury, MA 01545

Re: Mass Megawatts Wind Power, Inc.
Registration Statement on Form 10-12G
Filed April 6, 2022
File No. 000-32465

Dear Mr. Ricker:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: William Eilers