



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

**VIA FACSIMILE AND U.S. MAIL**

November 1, 2007

Mr. W. James Scilacci  
Senior Vice President and Chief Financial Officer  
Mission Energy Holding Company  
2600 Michelson Drive, Suite 1700  
Irvine, California 92612

**Re: Mission Energy Holding Company  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 28, 2007  
File No. 333-68632**

Dear Mr. Scilacci:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson  
Branch Chief