

Mail Stop 3561

April 11, 2008

Michael Hamilton
Chairman of the Board and Chief Executive Officer
26 Broadway, Suite 907
New York, NY 10004

**Re: MMC Energy, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed March 31, 2008
File No. 1-33564**

Dear Mr. Hamilton:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director