

Mail Stop 3561

May 9, 2008

G. William Eason
Managing Member
Energy Holdings Limited LLC
P.O. Box 97
Wilmington, NC 28402

**Re: MMC Energy, Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed May 5, 2008
File No. 1-33564**

Dear Mr. Eason:

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

Sincerely,

H. Christopher Owings
Assistant Director