

Mail Stop 3561

August 19, 2009

Michael Hamilton, Chief Executive Officer
MMC Energy, Inc.
26 Broadway, Suite 960
New York, New York 10004

**Re: MMC Energy, Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed August 14, 2009
File No. 1-33564**

Dear Mr. Hamilton:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Anthony Saur, Esq.
DLA Piper LLP (US)
Via Facsimile