



DIVISION OF
CORPORATION FINANCE

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

October 14, 2010

Mr. Jeffrey A. Mayer
Chief Executive Officer
MXenergy Holdings Inc.
595 Summer St., Suite 300
Stamford, CT 06901

Re: MXenergy Holdings Inc.
Form 10-K for the Fiscal Year Ended June 30, 2009
Filed October 13, 2009
File No. 333-138425

Dear Mr. Mayer:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Jennifer Thompson
Branch Chief