



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

November 7, 2008

Jana Whitlock
President, CEO and CFO
Millennium Energy Corp.
2820 W. Charleston, Suite 22
Las Vegas, Nevada 89102

Re: Millennium Energy Corp.
Form 10-KSB for Fiscal Year Ended December 31, 2007
Filed April 14, 2008
File No. 000-52785

Dear Ms. Whitlock:

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

Sincerely,

Karl Hiller
Branch Chief