



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

September 15, 2009

Ms. Jana Whitlock  
President, CEO, CFO, Treasurer and Director  
Millennium Energy Corp.  
43 Pireos St.  
Ano Voula, Athens, Greece

**Re: Millennium Energy Corp.  
Item 4.01 Form 8-K/A Filed September 10, 2009  
File No. 000-52785  
Response Letter Dated September 9, 2009**

Dear Ms. Whitlock:

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

Sincerely,

Karl Hiller  
Branch Chief