



DIVISION OF  
CORPORATION FINANCE

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

December 13, 2018

Neil Leibman  
Chief Executive Officer  
SUMMER ENERGY HOLDINGS INC  
5847 San Felipe Street, Suite 3700  
Houston, Texas 77057

**Re: SUMMER ENERGY HOLDINGS INC**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed March 29, 2018**  
**File No. 001-35496**

Dear Mr. Leibman:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products