



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

DIVISION OF
CORPORATION FINANCE

July 8, 2010

Mr. Christopher K. Davies
Chief Executive Officer
Atlas Capital Holdings, Inc.
2234 N. Federal Highway, Suite 330
Boca Raton, FL 33431

**Re: Micro Mammoth Solutions, Inc.
Form 10-K for the year ended June 30, 2009
Filed September 28, 2009
File No. 333-144645**

Dear Mr. Davies:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Daniel L. Gordon
Branch Chief