



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