



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

December 16, 2008

via U.S. mail

Robert D. Johnson
President and Chief Executive Officer
Maxim TEP, Inc.
9400 Grogan's Mill Road, Suite 205
The Woodlands, Texas 77380

**Re: Maxim TEP, Inc.
Amendment No. 4 to Registration Statement on Form 10
Filed August 7, 2008
Supplemental Response Dated December 16, 2008
File No. 0-53093**

Dear Mr. Johnson:

We have completed our review of your registration statement on Form 10 and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: via facsimile

Bryce Linsenmayer, Esq.
(713) 236-5540