



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 3, 2011

Via U.S. Mail

Mr. Jack W. Hanks, Chief Executive Officer  
Management Energy, Inc.  
2626 Cole Avenue, Suite 610  
Dallas, Texas 75204

**Re: Management Energy, inc.  
Form 10-K for the fiscal year ended April 30, 2010  
Filed August 13, 2010  
Form 10-Q for the fiscal quarter ended October 31, 2010  
Filed January 10, 2011  
File No. 333-152608**

Dear Mr. Hanks:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief