

Mail Stop 3561

May 1, 2008

Via Fax & U.S. Mail

Ms. M. Emily Madison  
Interim Chief Financial Officer  
1330 Post Oak Boulevard, Suite 2000  
Houston, Texas 77056

**Re: MAXXAM, Inc.**  
**Form 10-K for the year ended December 31, 2006**  
**Filed April 2, 2007**  
**File No. 001-03924**

Dear Ms. Madison:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief