



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

December 3, 2008

Charles E. Hurwitz
Chairman of the Board and Chief Executive Officer
Maxxam Inc.
1330 Post Oak Blvd., Suite 2000
Houston, TX 77056

Re: Maxxam Inc.
Form 10-K/A for the fiscal year ended December 31, 2007
Filed April 30, 2008
File No. 001-03924

Dear Mr. Hurwitz:

We have completed our review of your response to our comment letter dated October 30, 2008 and have no further comments at this time.

Sincerely,

Rolaine S. Bancroft
Special Counsel