



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

DIVISION OF
CORPORATION FINANCE

July 20, 2010

Mr. Kevin B. Halter, Jr.
Chief Executive Officer and Chief Financial Officer
MILLENNIA, INC.
2591 Dallas Parkway, Suite 102
Frisco, Texas 75034

Re: Millennia, Inc.
Form 10-K for fiscal year ended December 31, 2009
File No. 0-16974

Dear Mr. Halter:

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

Sincerely,

David R. Humphrey
Branch Chief