

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