



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

April 6, 2007

James E. Parisi  
Chief Financial Officer  
Chicago Mercantile Exchange Holdings, Inc.  
20 South Wacker Drive  
Chicago, Illinois 60606

**Re: Chicago Mercantile Exchange Holdings, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 1, 2007  
File No. 0-33379**

Dear Mr. Parisi:

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

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief