



DIVISION OF
CORPORATION FINANCE
MAIL STOP 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

November 15, 2006

Mr. Peter J. Tallian
Chief Financial Officer
Distributed Energy Systems Corp.
10 Technology Drive
Wallingford, CT 06492

**Re: Distributed Energy Systems Corp.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 10, 2006
Forms 10-Q for Fiscal Quarters Ended
March 31, 2006 and June 30, 2006
Filed May 10, 2006 and August 9, 2006
Response letters dated September 11, 2006 and September 28, 2006
File No. 0-50453**

Dear Mr. Tallian:

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

Sincerely,

William Choi
Branch Chief