



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

September 23, 2009

Mr. Richard Domaleski
Chief Executive Officer
World Energy Solutions, Inc.
44 Main Street
Worcester, MA 01608

Re: World Energy Solutions, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 3, 2009
File No. 333-136528

Dear Mr. Domaleski:

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

Sincerely,

Jennifer Thompson
Accounting Branch Chief