



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

April 28, 2010

Mr. James Parslow  
Chief Financial Officer  
World Energy Solutions, Inc.  
446 Main Street  
Worcester, MA 01608

**Re: World Energy Solutions, Inc.**  
**Item 4.01 Form 8-K**  
**Filed April 20, 2010**  
**File No. 1-34289**

Dear Mr. Parslow:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

William H. Thompson  
Accounting Branch Chief