

Mail Stop 6010

June 3, 2005

Mr. Stephan W. Zumsteg  
Chief Financial Officer  
Energy Conversion Devices, Inc.  
2956 Waterview Drive  
Rochester Hills, Michigan 48309

RE: Energy Conversion Devices, Inc.  
Form 10-K for the fiscal year ended June 30, 2004  
Form 10-Q for the period ending December 31, 2004  
File No. 1-8403

Dear Mr. Zumsteg:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief  
Accountant