

Mail Stop 3561

March 13, 2008

Mr. Christopher T. Hutter  
Vice President and Chief Financial Officer  
PowerSecure International, Inc.  
1609 Heritage Commerce Court  
Wake Forest, North Carolina 27587

**Re: PowerSecure International, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 13, 2007**  
**File No. 1-12014**

Dear Mr. Hutter:

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

Sincerely,

Jim Allegretto  
Senior Assistant Chief Accountant