



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

December 28, 2009

Via U.S. mail and facsimile

Mr. Arthur S. Reynolds  
Chief Financial Officer  
ThermoEnergy Corporation  
124 West Capitol Avenue, Suite 880  
Little Rock, Arkansas 72201

RE: Form 10-K for the year ended December 31, 2008  
Forms 10-Q for the period ended March 31, 2009, June 30, 2009, and  
September 30, 2009

File No. 33-46104-FW

Dear Mr. Reynolds:

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

If you have any further questions regarding our review of your filings, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief