



DIVISION OF  
CORPORATION FINANCE

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

February 20, 2013

Via E-Mail

Mr. Cary G. Bullock  
Chairman, President, and Chief Executive Officer  
ThermoEnergy Corporation  
10 New Bond Street  
Worcester, MA 01606

**Re: ThermoEnergy Corporation  
Preliminary Proxy Statement on Schedule 14A  
Filed December 18, 2012  
File No. 33-46104-FW**

Dear Mr. Bullock:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jay Ingram

Jay Ingram  
Legal Branch Chief

cc: Via E-Mail  
William E. Kelly, Esq.  
Nixon Peabody LLP