



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 16, 2008

Diana L. Kubik  
Vice President and Chief Financial Officer  
Evergreen Energy Inc.  
1225 17<sup>th</sup> Street, Suite 1300  
Denver, CO 80202

**Re: Evergreen Energy Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed March 7, 2008**  
**File No. 1-02199**

Dear Ms. Kubik:

We have completed our review of your 2007 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief