



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

January 20, 2010

Via U.S. Mail

William G. Laughlin  
Vice President, General Counsel, and Secretary  
Evergreen Energy Inc.  
1225 17th Street, Suite 1300  
Denver, CO 80206

**Re: Definitive Proxy Statement  
Filed April 13, 2009  
Response Letter Dated January 5, 2010  
File No. 1-14176**

Dear Mr. Laughlin:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director