



DIVISION OF  
CORPORATION FINANCE

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

June 3, 2010

Via U.S. Mail and Facsimile

Mr. Thomas H. Stoner, Jr.  
Chief Executive Officer  
Evergreen Energy Inc.  
1225 17th Street, Suite 1300  
Denver, CO 80202

**Re: Evergreen Energy Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed March 31, 2010  
Preliminary Proxy Statement  
Filed April 20, 2010  
File No. 1-14176**

Dear Mr. Stoner:

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

Sincerely,

H. Roger Schwall  
Assistant Director