



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

DIVISION OF  
CORPORATION FINANCE

July 12, 2010

Ms. Diana L. Kubik  
Chief Financial Officer  
Evergreen Energy Inc.  
1225 17th Street, Suite 1300  
Denver, Colorado 80202-5506

**Re: Evergreen Energy Inc.**  
**Form 8-K Filed June 29, 2010**  
**Form 8-K/A Filed July 9, 2010**  
**File No. 001-14176**

Dear Ms. Kubik:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Mark C. Shannon  
Branch Chief