

Mail Stop 6010

February 15, 2007

Donald M. Muir  
Chief Financial Officer  
Evergreen Solar, Inc.  
138 Bartlett Street  
Marlboro, MA 01752

**Re: Evergreen Solar, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed March 16, 2006  
File No. 000-31687**

Dear Mr. Muir:

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

Sincerely,

Martin James  
Senior Assistant Chief Accountant