



DIVISION OF  
CORPORATION FINANCE

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

November 1, 2010

Michael El-Hillow  
Chief Financial Officer  
Evergreen Solar, Inc.  
138 Bartlett Street  
Marlboro, Massachusetts 01752

**Re: Evergreen Solar, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed March 9, 2010**  
**File No. 000-31687**

Dear Mr. El-Hillow:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief