



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

DIVISION OF
CORPORATION FINANCE

December 30, 2010

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

**Re: Evergreen Solar, Inc.
Proxy Statement on Schedule 14A
Filed December 6, 2010
File No. 000-31687**

Dear Mr. El-Hillow:

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

Sincerely,

Martin James
Senior Assistant Chief Accountant

cc (by facsimile): John R. Utzschneider, Esq. – Bingham McCutchen LLP