



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

January 22, 2009

Mr. Benjamin C. Croxton  
Chief Executive Officer  
World Energy Solutions, Inc.  
3900A 31<sup>st</sup> Street North  
St. Petersburg, Florida 33714

**RE: World Energy Solutions, Inc.  
Form 10-KSB for the year ended December 31, 2007  
File No. 0-25097**

Dear Mr. Croxton:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief