



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

March 12, 2010

Via U.S. mail and facsimile

Mr. Robert J. Whelan
Chief Financial Officer
Eaton Vance Corp.
2 International Place
Boston, MA 02110

**RE: Form 10-K for the year ended October 31, 2009
Form 10-Q for the period ended January 31, 2010
File No. 001-08100**

Dear Mr. Whelan:

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

If you have any questions regarding our review of your filings, you may contact Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, the undersigned at (202) 551-3689.

Sincerely,

John Hartz
Senior Assistant Chief Accountant