



October 21, 2008

Mr. Kevin L. Vaughn,  
Accounting Branch Chief  
U.S. Securities and Exchange Commission  
100 F Street, N.E., Mail Stop 5546  
Washington, DC 20549

Re: **World Energy Solutions, Inc.**  
**Form 10-KSB for the year ended December 31, 2007**  
**Form 10-QSB for the quarter ended March 31, 2008**  
**Form 10-Q for the quarter ended June 30, 2008**  
**File No. 0- 25097**

Dear Mr. Vaughn:

This letter and its attachments are being submitted in response to the Securities and Exchange Commission ("SEC" or "Commission") staff's comment letter of October 17, 2008 (the "Letter") directed to World Energy Solutions, Inc. ("WES" or the "Company") regarding the referenced periodic filings. We will respond to each of the Commission staff's comments in the order in which they appear in the Letter.

**Form 10-KSB for the year ended December 31, 2007**

**Item 8A. Controls and Procedures, page 15**

**Comment:**

1. We note your proposed revisions in response to prior comment 1. We note that your disclosure controls and procedures were not effective so as to timely identify correct required to be disclosed required to be included in your SEC reports. Additionally we note that your internal controls over financial reporting were not effective so as to timely identify, correct and disclose information required to be disclosed in your SEC reports. The language that is currently included after the word "not effective" in your disclosures appears to be superfluous, since the meaning of "disclosure controls and procedures" and "internal controls over financial reporting" are established by Exchange Act Rules 13a-15(e) and 13a-15(f), respectively. Please revise your disclosures accordingly. This comment also applies to your subsequent quarterly reports.



3900A 31<sup>st</sup> Street North, Saint Petersburg, Florida 33714 727-525-5552 727-499-7413 Fax

**Response:**

Attached hereto as Appendix "A" is a draft of an abbreviated Form 10-KSB/A that contains the amendment of Item 8A Controls and Procedures as suggested by the Commission staff. We are making a similar revision to the draft quarterly reports attached as Appendices B and C, respectively. We are providing the proposed amendments to the SEC in draft form to ensure we are including the proper Item 8A disclosures (and quarterly report counterparts) prior to filing with the SEC via the EDGAR system. If this proposed amendment is acceptable, we also will file the revised Exhibit 31 draft that was attached to our September 3, 2008 letter.

**Comment:**

2. As a related matter, we note your disclosure "this report on disclosure controls and procedures and internal controls and procedures over financial reporting shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934...." Please revise your disclosures to clarify that this disclosure relates only to management's report on internal control over financial reporting. In this regard, please note that the information required by Item 307 of Regulation S-B must be filed, not furnished.

**Response:**

Pursuant to our counsel's discussion with the Commission staff, we are striking from our draft disclosures the paragraph that relates to Comment 2 above.

**Forms 10-Q for the quarters ended March 31, and June 30, 2008**

**Comment:**

3. We note your proposed revisions in response to prior comments 5 and 6. Please revise your disclosure to remove the paragraph regarding section 18 liability of the Exchange Act, since you did not provide a report on internal controls over financial reporting.

**Response:**

We are striking from our draft disclosures the paragraph that relates to Comment 3 above.

The Company acknowledges that:

- The Company is responsible for the adequacy and accuracy of the disclosures in the filing;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- The Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Kevin L. Vaughn, Acct. Br. Chief  
Re: World Energy Solutions  
October 21, 2008  
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On behalf of the Company and its management, we thank you for the opportunity to respond to the Commission staff's comments and we are committed to working with the Commission staff to ensure compliance with federal securities laws. If you have any questions regarding our responses to the Commission staff's comment letter, please do not hesitate to contact me.

Sincerely,

WORLD ENERGY SOLUTIONS, INC.

/s/ Benjamin C. Croxton  
Benjamin C. Croxton,  
Chief Executive Officer  
Chief Financial Officer

## **APPENDIX "A"**

-----DRAFT-----

United States  
Securities and Exchange Commission  
Washington, D.C. 20549

Form 10-KSB/A  
Amendment No. 1

(Mark One)

ANNUAL REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended **December 31, 2007**

TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission file number 0-25097

**WORLD ENERGY SOLUTIONS, INC.**

*(Name of small business issuer in its charter)*

**FLORIDA**

*(State or other jurisdiction of  
incorporation or organization)*

**65-0783722**

*(I.R.S. Employer  
Identification No.)*

**3900A 31st Street North, St. Petersburg, Florida 33714**  
*(Address of principal executive offices) (Zip Code)*

*Issuer's telephone number: 727-525-5552*

Securities registered under Section 12(b) of the Exchange Act:

Title of each class      Name of each exchange on which registered

None

Securities registered under Section 12(g) of the Exchange Act:

Common Stock  
*(Title of class)*

Check whether the issuer is not required to file reports pursuant to Section 13 or 15(d) of the Exchange Act.

Note - Checking the box above will not relieve any registrant required to file reports pursuant to Section 13 or 15(d) of the Exchange Act from their obligations under those Sections.

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes (X) No( ).

Check if there is no disclosure of delinquent filers in response to Item 405 of Regulation S-B contained in this form, and no disclosure will be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-KSB or any amendment to this Form 10-KSB ( ).

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act. Yes ( ) No (X)

State issuer's revenues for its most recent fiscal year: \$438,776.

State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was sold, or the average bid and asked price of such common equity, as of a specified date within the past 60 days: \$4,489,633.18 based on the average high (\$0.28) and low (\$0.25) price as of February 11, 2008, of \$0.265 per share average.

Note: If determining whether a person is an affiliate will involve an unreasonable effort and expense, the issuer may calculate the aggregate market value of the common equity held by non-affiliates on the basis of reasonable assumptions, if the assumptions are stated.

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: 44,845,811 shares of Common Stock as of February 11, 2008.

#### DOCUMENTS INCORPORATED BY REFERENCE

None

Transitional Small Business Disclosure Format (Check One): Yes ( ) No (X)

#### **Special Note Regarding Forward Looking Statements.**

This abbreviated annual report on Form 10-KSB/A of World Energy Solutions, Inc. for the year ended December 31, 2007 contains certain forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended, which are intended to be covered by the safe harbors created thereby. To the extent that such statements are not recitations of historical fact, such statements constitute forward-looking statements which, by definition, involve risks and uncertainties. In particular, statements under the Sections; Description of Business, Management's Discussion and Analysis of Financial Condition and Results of Operations contain forward-looking statements. Where, in any forward-looking statement, the Company expresses an expectation or belief as to future results or events, such expectation or belief is expressed in good faith and believed to have a reasonable basis, but there can be no assurance that the statement of expectation or belief will result or be achieved or accomplished.

The following are factors that could cause actual results or events to differ materially from those anticipated, and include but are not limited to: general economic, financial and business conditions; changes in and

compliance with governmental regulations; changes in tax laws; and the costs and effects of legal proceedings.

You should not rely on forward-looking statements in this annual report. This annual report contains forward-looking statements that involve risks and uncertainties. We use words such as “anticipates,” “believes,” “plans,” “expects,” “future,” “intends,” and similar expressions to identify these forward-looking statements. Prospective investors should not place undue reliance on these forward-looking statements, which apply only as of the date of this annual report. Our actual results could differ materially from those anticipated in these forward-looking statements for many reasons, including the risks faced by World Energy Solutions, Inc. For example, a few of the uncertainties that could affect the accuracy of forward-looking statements include:

- (a) an abrupt economic change resulting in an unexpected downturn in demand;
- (b) governmental restrictions or excessive taxes on our products;
- (c) over-abundance of companies supplying computer products and services;
- (d) economic resources to support the retail promotion of new products and services;
- (e) expansion plans, access to potential clients, and advances in technology; and
- (f) lack of working capital that could hinder the promotion and distribution of products and services to a broader based business and retail population.

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#### **EXPLANATORY NOTE**

World Energy Solutions, Inc, d/b/a World Energy Solutions (the “Company”, “WES”, “WESI”, “we” or “us”) is filing this amendment to its Annual Report on Form 10-KSB/A for the fiscal year ended December 31, 2007 that was originally filed on March 31, 2008 (the “Original 10-KSB”) in response to comments received from the Securities and Exchange Commission’s Division of Corporation Finance. This amendment includes the following:

- additional disclosure of management's report regarding its assessment of internal control over financial reporting as required by Item 308 of Regulation S-B; and
- additional language required by paragraph 4(b) of Item 601(b)(31) of Regulation S-B to be included in the Sarbanes-Oxley certifications (Exhibit 31) of the chief executive officer and chief financial officer for the Company.

Other than as specified above, this amendment does not modify or affect the financial statements or the notes thereto in the Original 10-KSB. This amendment does not reflect events occurring after the filing of the Original 10-KSB and does not modify or update the disclosures therein in any way other than as required to reflect the amendments as described above and set forth below. Unless the statements indicate otherwise, as used in this amendment, the terms “Company,” “we,” “us” and “our” refer collectively to WES and its subsidiaries.

## PART II

### Item 8A. Controls and Procedures.

#### Item 8A(T). Controls and Procedures.

##### (a) Management's Conclusions Regarding Effectiveness of Disclosure Controls and Procedures and Annual Report on Internal Control Over Financial Reporting.

The management of the Company is responsible for establishing and maintaining adequate internal control over financial reporting. The Company's internal control over financial reporting is a process designed under the supervision of the Company's Chief Executive Officer and Chief Financial Officer to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the Company's financial statements for external purposes in accordance with U.S. generally accepted accounting principles.

With respect to the fiscal year ending December 31, 2007, under the supervision and with the participation of our management, we conducted an evaluation of the effectiveness of the design and operations of our disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) promulgated under the Securities Exchange Act of 1934 and based on the criteria for effective internal control described in *Internal Control — Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based upon our evaluation regarding the fiscal year ending December 31, 2007, the Company's management, including its Chief Executive Officer and Chief Financial Officer, has concluded that its disclosure controls and procedures were not effective due to the Company's limited internal resources and lack of ability to have multiple levels of transaction review. Through the use of external consultants and the review process, management believes that the financial statements and other information presented herewith are materially correct.

With respect to the fiscal year ending December 31, 2007, under the supervision and with the participation of our management, we conducted an evaluation of the effectiveness of the design and operations of our internal controls over financial reporting, as defined in Rules 13a-15(f) and 15d-15(f) promulgated under the Securities Exchange Act of 1934 and based on the criteria for effective internal control described in *Internal Control — Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission. Based upon our evaluation regarding the fiscal year ending December 31, 2007, the Company's management, including its Chief Executive Officer and Chief Financial Officer, has concluded that its internal controls over financial reporting were not effective due to the Company's limited internal resources and lack of ability to have multiple levels of transaction review. Through the use of external consultants and the review process, management believes that the financial statements and other information presented herewith are materially correct.

The Company's disclosure controls and procedures and internal controls over financial reporting are designed to provide reasonable assurance of achieving their objectives. However, the Company's management, including its Chief Executive Officer and Chief Financial Officer, does not expect that its disclosure controls and procedures, or its internal controls over financial reporting will prevent all error and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefit of controls must be considered relative to their costs. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within the Company have been detected.

This Annual Report does not include an attestation report of the Company's independent registered public accounting firm regarding internal control over financial reporting. Management's report was not subject to



attestation by the Company's independent registered public accounting firm pursuant to temporary rules of the SEC that permit the Company to provide only management's report in this Annual Report.

**(b) Changes in Internal Controls.**

There have been no changes in the Company's disclosure controls and procedures and internal controls over financial reporting during the period ended December 31, 2007 that have materially affected, or are reasonably likely to materially affect, the Company's internal controls over financial reporting.

**Item 8B. Other Information.**

None.

**SIGNATURES**

In accordance with Section 13 or 15(d) of the Exchange Act, the Registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

WORLD ENERGY SOLUTIONS, INC.

Date: October \_\_, 2008 By: /s/ BENJAMIN C. CROXTON

BENJAMIN C. CROXTON,  
Chief Executive Officer  
Chief Operating Officer  
Director

October \_\_, 2008 By: /s/ MIKE PRENTICE

MIKE PRENTICE,  
President  
Chairman of the Board of Directors

October \_\_, 2008 By: /s/ PETER W. JAMES

PETER W. JAMES,  
Chief Operating Officer  
Director

October \_\_, 2008 By: /s/ ROBERT KRATZ

ROBERT KRATZ,  
Director

**CERTIFICATION PURSUANT TO  
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002  
Certification of Chief Executive Officer  
And Chief Financial Officer**

I, Benjamin C. Croxton, certify that:

1. I have reviewed this amended annual report on Form 10-KSB/A of World Energy Solutions, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
4. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: October \_\_, 2008

WORLD ENERGY SOLUTIONS, INC.

/s/Benjamin C. Croxton  
BENJAMIN C. CROXTON  
Chief Executive Officer  
Chief Financial Officer

## **APPENDIX “B”**

-----DRAFT-----

United States  
Securities and Exchange Commission  
Washington, D.C. 20549

Form 10-Q/A  
Amendment No. 1

QUARTERLY REPORT UNDER SECTION 13 OR 15(d)  
OF THE  
SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2008.

or

TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT

For the transition period from \_\_\_\_\_ to \_\_\_\_\_.

Commission file number **000-25097**

**WORLD ENERGY SOLUTIONS, INC.**  
(Name of small business issuer in its charter)

**Florida**  
(State or other jurisdiction of incorporation or organization)

**65-0783722**  
(I.R.S. Employer Identification No.)

**3900A 31<sup>st</sup> Street North, St. Petersburg, Florida 33714**  
(Address of principal executive offices and Zip Code)

Registrant's telephone number, including area code: **727-525-5552**

Indicate by check mark whether the registrant: (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. (x) Yes ( ) No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer ( )      Accelerated filer ( )      Non-accelerated filer ( )      Smaller reporting company (x)  
(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act) Yes ( )  
No (x)

The number of shares of the issuer's common stock, par value \$.001 per share, outstanding as of May 15, 2008 was 52,565,093.

## Forward Looking Statements.

This amended Quarterly Report on Form 10-Q/A of World Energy Solutions, Inc. for the three month period ended March 31, 2008 contains certain forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended, which are intended to be covered by the safe harbors created thereby. To the extent that such statements are not recitations of historical fact, such statements constitute forward-looking statements which, by definition, involve risks and uncertainties. Where, in any forward-looking statement, the Company expresses an expectation or belief as to future results or events, such expectation or belief is expressed in good faith and believed to have a reasonable basis, but there can be no assurance that the statement of expectation or belief will result or be achieved or accomplished.

The following are factors that could cause actual results or events to differ materially from those anticipated, and include but are not limited to: general economic, financial and business conditions; changes in and compliance with governmental regulations; changes in tax laws; and the costs and effects of legal proceedings.

You should not rely on forward-looking statements in this amended quarterly report. This amended quarterly report contains forward-looking statements that involve risks and uncertainties. We use words such as “anticipates,” “believes,” “plans,” “expects,” “future,” “intends,” and similar expressions to identify these forward-looking statements. Prospective investors should not place undue reliance on these forward-looking statements, which apply only as of the date of this quarterly report. Our actual results could differ materially from those anticipated in these forward-looking statements for many reasons, including the risks faced by World Energy Solutions, Inc. For example, a few of the uncertainties that could affect the accuracy of forward-looking statements include:

- (a) an abrupt economic change resulting in an unexpected downturn in demand;
- (b) governmental restrictions or excessive taxes on our products;
- (c) over-abundance of companies supplying energy conserving products and services;
- (d) economic resources to support the retail promotion of new products and services;
- (e) expansion plans, access to potential clients, and advances in technology; and
- (f) lack of working capital that could hinder the promotion and distribution of products and services to a broader based business and retail population.

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## EXPLANATORY NOTE

World Energy Solutions, Inc, d/b/a World Energy Solutions (the “Company”, “WES”, “WESI”, “we” or “us”) is filing this amendment to its Quarterly Report on Form 10-Q/A for the period ended March 31, 2008 that was originally filed on May 15, 2008 (the “Original 10-QSB”) in response to comments received from the Securities and Exchange Commission’s Division of Corporation Finance. This amendment includes the following:

- additional disclosure of management’s report regarding its assessment of disclosure controls and procedures as required by Item 307 of Regulation S-K; and
- additional language required by paragraph 4(b) of Item 601(b)(31) of Regulation S-K to be included in the Sarbanes-Oxley certifications (Exhibit 31) of the chief executive officer and chief financial officer for the Company.

Other than as specified above, this amendment does not modify or affect the financial statements or the notes thereto in the Original 10-QSB. This amendment does not reflect events occurring after the filing of the Original 10-QSB and does not modify or update the disclosures therein in any way other than as required to reflect the amendments as described above and set forth below. Unless the statements indicate otherwise, as used in this amendment, the terms “Company,” “we,” “us” and “our” refer collectively to WES and its subsidiaries.

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## **PART II**

### **Item 4. Controls and Procedures.**

#### **Item 4(T). Controls and Procedures.**

##### **(a) Management's Conclusions Regarding Effectiveness of Disclosure Controls and Procedures.**

The management of the Company is responsible for establishing and maintaining adequate internal control over financial reporting. The Company's internal control over financial reporting is a process designed under the supervision of the Company's Chief Executive Officer and Chief Financial Officer to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the Company's financial statements for external purposes in accordance with U.S. generally accepted accounting principles.

With respect to the period ending March 31, 2008, under the supervision and with the participation of our management, we conducted an evaluation of the effectiveness of the design and operations of our disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) promulgated under the Securities Exchange Act of 1934 and based on the criteria for effective internal control described in *Internal Control — Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission.

Based upon our evaluation regarding the period ending March 31, 2008, the Company's management, including its Chief Executive Officer and Chief Financial Officer, has concluded that its disclosure controls and procedures were not effective so as to timely identify, correct and disclose information required to be included in our Securities and Exchange Commission ("SEC") reports due to the Company's limited internal resources and lack of ability to have multiple levels of transaction review. Through the use of external consultants and the review process, management believes that the financial statements and other information presented herewith are materially correct.

The Company's disclosure controls and procedures are designed to provide reasonable assurance of achieving their objectives. However, the Company's management, including its Chief Executive Officer and Chief Financial Officer, does not expect that its disclosure controls and procedures will prevent all error and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefit of controls must be considered relative to their costs. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within the Company have been detected.

##### **(b) Changes in Internal Controls.**

There have been no changes in the Company's internal control over financial reporting during the period ended March 31, 2008 that have materially affected, or are reasonably likely to materially affect, the Company's internal controls over financial reporting.

## SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

WORLD ENERGY SOLUTIONS, INC.

Date: October \_\_, 2008

/s/ BENJAMIN C. CROXTON  
BENJAMIN C. CROXTON,  
Chief Executive Officer  
Chief Financial Officer



**CERTIFICATION PURSUANT TO  
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002  
Certification of Chief Executive Officer**

I, Benjamin C. Croxton, certify that:

1. I have reviewed this amended quarterly report on Form 10-Q/A of World Energy Solutions, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
4. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: October \_\_, 2008

WORLD ENERGY SOLUTIONS, INC.

/s/Benjamin C. Croxton  
BENJAMIN C. CROXTON  
Chief Executive Officer  
Chief Financial Officer

## **APPENDIX “C”**

-----**DRAFT**-----  
United States  
Securities and Exchange Commission  
Washington, D.C. 20549

**Form 10-Q/A**  
**Amendment No. 1**

QUARTERLY REPORT UNDER SECTION 13 OR 15(d)  
OF THE  
SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended June 30, 2008.

or

TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT

For the transition period from \_\_\_\_\_ to \_\_\_\_\_.

Commission file number **000-25097**

**WORLD ENERGY SOLUTIONS, INC.**  
*(Name of small business issuer in its charter)*

**Florida**  
*(State or other jurisdiction of incorporation or organization)*

**65-0783722**  
*(I.R.S. Employer Identification No.)*

**3900A 31<sup>st</sup> Street North, St. Petersburg, Florida 33714**  
*(Address of principal executive offices and Zip Code)*

*Registrant's telephone number, including area code: 727-525-5552*

Indicate by check mark whether the registrant: (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.  Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer  Accelerated filer  Non-accelerated filer  Smaller reporting company   
(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act) Yes   
No

The number of shares of the issuer's common stock, par value \$.001 per share, outstanding as of August 1, 2008 was 75,225,005.

## **Forward Looking Statements.**

This amended Quarterly Report on Form 10-Q/A of World Energy Solutions, Inc. for the six month period ended June 30, 2008 contains certain forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended, which are intended to be covered by the safe harbors created thereby. To the extent that such statements are not recitations of historical fact, such statements constitute forward-looking statements which, by definition, involve risks and uncertainties. Where, in any forward-looking statement, the Company expresses an expectation or belief as to future results or events, such expectation or belief is expressed in good faith and believed to have a reasonable basis, but there can be no assurance that the statement of expectation or belief will result or be achieved or accomplished.

The following are factors that could cause actual results or events to differ materially from those anticipated, and include but are not limited to: general economic, financial and business conditions; changes in and compliance with governmental regulations; changes in tax laws; and the costs and effects of legal proceedings.

You should not rely on forward-looking statements in this amended quarterly report. This amended quarterly report contains forward-looking statements that involve risks and uncertainties. We use words such as “anticipates,” “believes,” “plans,” “expects,” “future,” “intends,” and similar expressions to identify these forward-looking statements. Prospective investors should not place undue reliance on these forward-looking statements, which apply only as of the date of this quarterly report. Our actual results could differ materially from those anticipated in these forward-looking statements for many reasons, including the risks faced by World Energy Solutions, Inc. For example, a few of the uncertainties that could affect the accuracy of forward-looking statements include:

- (a) an abrupt economic change resulting in an unexpected downturn in demand;
- (b) governmental restrictions or excessive taxes on our products;
- (c) over-abundance of companies supplying energy conserving products and services;
- (d) economic resources to support the retail promotion of new products and services;
- (e) expansion plans, access to potential clients, and advances in technology; and
- (f) lack of working capital that could hinder the promotion and distribution of products and services to a broader based business and retail population.

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### **EXPLANATORY NOTE**

World Energy Solutions, Inc, d/b/a World Energy Solutions (the “Company”, “WES”, “WESI”, “we” or “us”) is filing this amendment to its Quarterly Report on Form 10-Q/A for the period ended June 30, 2008 that was originally filed on August 14, 2008 (the “Original 10-Q”) in response to comments received from the Securities and Exchange Commission’s Division of Corporation Finance. This amendment includes the following:

- additional disclosure of management’s report regarding its assessment of disclosure controls and procedures as required by Item 307 of Regulation S-K; and

Other than as specified above, this amendment does not modify or affect the financial statements or the notes thereto in the Original 10-Q. This amendment does not reflect events occurring after the filing of the Original 10-Q and does not modify or update the disclosures therein in any way other than as required to reflect the amendments as described above and set forth below. Unless the statements indicate otherwise, as used in this amendment, the terms “Company,” “we,” “us” and “our” refer collectively to WES and its subsidiaries.

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## PART II

### Item 4. Controls and Procedures.

#### Item 4(T). Controls and Procedures.

##### (a) Management's Conclusions Regarding Effectiveness of Disclosure Controls and Procedures.

The management of the Company is responsible for establishing and maintaining adequate internal control over financial reporting. The Company's internal control over financial reporting is a process designed under the supervision of the Company's Chief Executive Officer and Chief Financial Officer to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the Company's financial statements for external purposes in accordance with U.S. generally accepted accounting principles.

With respect to the period ending June 30, 2008, under the supervision and with the participation of our management, we conducted an evaluation of the effectiveness of the design and operations of our disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) promulgated under the Securities Exchange Act of 1934 and based on the criteria for effective internal control described in *Internal Control — Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission.

Based upon our evaluation regarding the period ending June 30, 2008, the Company's management, including its Chief Executive Officer and Chief Financial Officer, has concluded that its disclosure controls and procedures were not effective so as to timely identify, correct and disclose information required to be included in our Securities and Exchange Commission ("SEC") reports due to the Company's limited internal resources and lack of ability to have multiple levels of transaction review. Through the use of external consultants and the review process, management believes that the financial statements and other information presented herewith are materially correct.

**The Company's disclosure controls and procedures are designed to provide reasonable assurance of achieving their objectives.** However, the Company's management, including its Chief Executive Officer and Chief Financial Officer, does not expect that its disclosure controls and procedures will prevent all error and all fraud. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system must reflect the fact that there are resource constraints, and the benefit of controls must be considered relative to their costs. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within the Company have been detected.

##### (b) Changes in Internal Controls.

There have been no changes in the Company's internal control over financial reporting during the period ended June 30, 2008 that have materially affected, or are reasonably likely to materially affect, the Company's internal controls over financial reporting.

## **SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

WORLD ENERGY SOLUTIONS, INC.

Date: October \_\_, 2008

/s/ BENJAMIN C. CROXTON  
BENJAMIN C. CROXTON,  
Chief Executive Officer  
Chief Financial Officer