

EVERGREEN MULTI-SECTOR INCOME FUND
Form NT-NCSR
January 06, 2009

EVERGREEN INVESTMENTS

200 BERKELEY STREET

BOSTON, MASSACHUSETTS 02116

January 6, 2009

VIA EDGAR

EDGAR Operations Branch

Division of Investment Management

Securities and Exchange Commission

450 Fifth Street, N.W.

Washington, D.C. 20549

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Re: Notice of Late Filing on Form NT-NCSR

Accession Number: 0000907244-08-000855 (File No.: 333-21331)

(Evergreen Multi-Sector Income Fund)

To Whom It May Concern:

This letter is being filed in order to correct the filing record of the Evergreen Multi-Sector Income Fund. On December 31, 2008, a notice of late filing pursuant to Rule 12b-25 of the Securities Exchange Act of 1933 was filed by the Registrant on Form NT-NCSR. That filing should have been filed using form type NT-NSAR. The correct filing was filed using Form NT-NSAR on December 31, 2008 (accession no.: 0000907244-08-000865).

Please direct all inquiries to Regina Brown of Evergreen Investments at 617-210-3687.

Very truly yours,

\s\ Regina Brown

Regina Brown

