

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

