



DIVISION OF
CORPORATION FINANCE

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

October 21, 2010

Mr. Robert B. Walsh
Evercore Partners Inc.
55 East 52nd Street
38th Floor
New York, NY 10055

Re: Evercore Partners Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed February 22, 2010
Form 10-Q for the period ended June 30, 2010
Filed August 6, 2010
File No. 1-32975

Dear Mr. Walsh:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash
Accounting Branch Chief