



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 1, 2009

Jonathan Woo  
Chief Executive Officer and Chief Financial Officer  
Everton Capital Corporation  
598-999 Canada Place  
Vancouver, BC Canada V6C3C1

**Re:   Everton Capital Corporation**  
**Item 4.01 Form 8-K**  
**Filed April 24, 2009**  
**File No. 000-53511**

Dear Mr. Woo:

We have completed our review of your Form 8-K/A and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief