



DIVISION OF
CORPORATION FINANCE

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

September 11, 2009

Via U.S. Mail and Facsimile

Mr. Dale Long
Chief Executive Officer
EVCARCO, INC.
7703 Sand Street
Fort Worth, Texas 76118

Re: EVCARCO, Inc.
Item 4.01 Form 8-K, filed August 7, 2009
File No. 333-158293

Dear Mr. Long:

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

Sincerely,

Joe A. Foti
Senior Assistant Chief Accountant

