



DIVISION OF  
CORPORATION FINANCE

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

September 23, 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 4.02 Form 8-K, filed September 8, 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,

Beverly A. Singleton  
Staff Accountant

