



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

DIVISION OF
CORPORATION FINANCE

April 7, 2011

Mr. Nikolay Frolov
Chief Financial Officer
EVCARCO, INC.
7703 Sand Street
Fort Worth, Texas 76118

Re: EVCARCO, Inc.
Form 10-K for fiscal year ended December 31, 2009
File Nos. 333-158293 and 0-53978

Dear Mr. Frolov:

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

Sincerely,

David R. Humphrey
Branch Chief