



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4561

February 27, 2017

Rishi Varma
President and Secretary
Everett SpinCo, Inc.
3000 Hanover Street
Palo Alto, CA 94304

**Re: Everett SpinCo, Inc.
Registration Statement on Form 10-12G
Filed February 14, 2017
File No. 000-55712**

Dear Mr. Varma:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng
Special Counsel
Office of Information
Technologies and Services

cc: Andrew L. Fabens, Esq.
Gibson, Dunn & Crutcher LLP