



DIVISION OF  
CORPORATION FINANCE

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

May 1, 2023

Izmet Iskandar Bin Mohd Ramli  
Chief Financial Officer  
Evergreen Corporation  
Lot 1.02, Level 1, Glo Damansara, 699  
Jalan Damansara  
Taman Tun Dr Ismail  
60000 Kuala Lumpur  
Malaysia

**Re: Evergreen Corporation**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 14, 2023**  
**File No. 001-41271**

Dear Izmet Iskandar Bin Mohd Ramli:

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,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Alex Weniger-Araujo, Esq.