

Mail Stop 4561

September 18, 2008

VIA USMAIL and FAX (641) 472 - 7320

Mr. Peter Lamoureux
Director, President, and Treasurer
The Everest Fund, L.P.
1100 North 4th Street, Suite 143
Fairfield, Iowa 52556

Re: The Everest Fund, L.P.
Form 10-K for the Year Ended December 31, 2007
File Nos. 000-17555

Dear Mr. Peter Lamoureux:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Cicely LaMothe
Branch Chief