

Mail Stop 4561

April 1, 2009

Peter Lamoureux
President
1100 North 4th Street, Suite 143
Fairfield, Iowa 52556

**Re: The Everest Fund LP
Item 4.01, Form 8-K/A
Filed March 20, 2009
File No. 000-17555**

Dear Mr. Lamoureux:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

You may contact me at (202) 551-3472 if you have any other questions.

Sincerely,

Yolanda Crittendon
Staff Accountant