



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3010

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

November 12, 2009

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

**Re: The Everest Fund, L.P.**  
**Form 8-K/A, Item 4.01**  
**Filed on November 12, 2009**  
**File No. 000-17555**

Dear Mr. Lamoureux:

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

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

Sincerely,

Yolanda Crittendon  
Staff Accountant