



DIVISION OF  
CORPORATION FINANCE

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

December 6, 2010

Peter Lamoureux  
President  
Everest Asset Management, Inc.  
1100 North 4<sup>th</sup> Street, Suite 143  
Fairfield, Iowa 52556

**Re: The Everest Fund, L.P.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Form 10-Q for the Fiscal Quarters Ended January 31, 2010  
File No. 000-17555**

Dear Mr. Lamoureux:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Cicely LaMothe  
Accounting Branch Chief