



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

October 16, 2009

Mr. William Siskovic  
Vice President, Secretary-Treasurer  
Everflow Eastern Partners, L.P.  
585 West Main Street  
P.O. Box 629  
Canfield, OH 44406

**Re: Everflow Eastern Partners, L.P.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 27, 2009**  
**Response Letter Dated September 18, 2009**  
**File No. 0-19279**

Dear Mr. Siskovic:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

W. Bradshaw Skinner  
Senior Assistant Chief Accountant