

VIA FACSIMILE AND EDGAR

August 7, 2006

Re: Acceleration Request for Evercore Partners Inc.
Registration Statement on Form S-1 (File No. 333-134087)

SECURITIES AND EXCHANGE COMMISSION

Division of Corporation Finance

100 F Street, N.E. Washington, D.C. 20549

Attention: Gregory S. Dundas, Esq.

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, we attach the requests of our client, Evercore Partners Inc., and of the underwriters that effectiveness of the above-referenced Registration Statement be accelerated to 11:00 a.m., Washington D.C. time, on Thursday, August 10, 2006, or as soon as practicable thereafter. **We ask, however, that the Commission staff not accelerate such effectiveness until we speak with you on that date.**

Please call me (212-455-3986) or Vincent Pagano, Jr. (212-455-3125) with any questions.

Very truly yours,

/s/ Joshua Ford Bonnie

Joshua Ford Bonnie

EVERCORE PARTNERS INC.

August 7, 2006

VIA FACSIMILE AND EDGAR

Re: Evercore Partners Inc.
Registration Statement on Form S-1
File No.: 333-134087

SECURITIES AND EXCHANGE COMMISSION
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Evercore Partners Inc. (the "Company") hereby requests that the effective date of the above-referenced Registration Statement be accelerated so that it may become effective at 11:00 a.m., Washington, D.C. time, on August 10, 2006, or as soon as possible thereafter. In this regard, the Company is aware of its obligations under the Securities Act.

The Company acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the staff of the Commission (the "Staff"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

EVERCORE PARTNERS INC.

By: /s/ Adam B. Frankel
Name: Adam B. Frankel
Title: General Counsel

LEHMAN BROTHERS

August 7, 2006

Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: EVERCORE PARTNERS INC.
Registration Statement on Form S-1 (File No. 333-134087)

Dear Sir or Madam:

The undersigned Underwriters of the proposed public offering of up to 4,542,500 shares of Class A Common Stock, hereby join Evercore Partners Inc.'s request for acceleration of the above-referenced Registration Statement, requesting effectiveness for 11:00 a.m. (New York time) on August 10, 2006 or as soon thereafter as is practicable.

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, we wish to advise you that we have effected the following distribution of the Company's Preliminary Prospectus dated July 31, 2006 through the date hereof:

Preliminary Prospectus dated July 31, 2006:

12,038 copies to prospective Underwriters, institutional investors, dealers and others

The undersigned, as representatives of the several Underwriters, advise that the undersigned have and will, and each Underwriter and dealer has advised the undersigned that it has and will, comply with Rule 15c2-8 under the Securities Exchange Act of 1934.

Very truly yours,

LEHMAN BROTHERS INC.
GOLDMAN, SACHS & CO.
J.P. MORGAN SECURITIES INC.
KEEFE, BRUYETTE & WOODS, INC.
FOX-PITT, KELTON INCORPORATED
E*TRADE SECURITIES LLC

By: LEHMAN BROTHERS INC.

By: /s/ Victoria Hale
Victoria Hale
Vice President