

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

October 21, 2010

Mr. Robert B. Walsh Evercore Partners Inc. 55 East 52nd Street 38th Floor New York, NY 10055

Re: Evercore Partners Inc.

Form 10-K for the fiscal year ended December 31, 2009

Filed February 22, 2010

Form 10-Q for the period ended June 30, 2010

Filed August 6, 2010 File No. 1-32975

Dear Mr. Walsh:

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

Sincerely,

John Cash Accounting Branch Chief