

September 13, 2010

**VIA EDGAR**

Mr. John Cash  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**Re: Evercore Partners Inc.  
File No. 1-32975**

Dear Mr. Cash:

I am writing to confirm that we will respond on or before September 24, 2010 to your letter dated August 30, 2010 regarding the Securities and Exchange Commission Staff's review of our Form 10-K for the fiscal year ended December 31, 2009, filed on February 22, 2010, and Form 10-Q for the period ended June 30, 2010, filed August 6, 2010.

Please feel free to contact me at 212-857-7468 or Paul Pensa, our Controller and Principal Accounting Officer at 212-822-7573.

Sincerely,

/s/ Robert B. Walsh

Robert B. Walsh  
Chief Financial Officer

cc: Tricia Armelin, Securities & Exchange Commission  
Paul Pensa, Controller and Principal Accounting Officer  
Adam Frankel, General Counsel and Corporate Secretary  
Michael Thompson, Deloitte & Touche LLP