



DIVISION OF
CORPORATION FINANCE

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

November 18, 2024

Adam Dooley
Chief Executive Officer
Everest Consolidator Acquisition Corporation
4041 MacArthur Blvd
Newport Beach, CA 92660

**Re: Everest Consolidator Acquisition Corporation
Preliminary Proxy Statement on Schedule 14A
Filed November 5, 2024**

Dear Adam Dooley:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Steven Lipstein