



DIVISION OF  
CORPORATION FINANCE

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

December 5, 2022

Richard Chisholm  
Chief Executive Officer  
Evo Acquisition Corp.  
10 Stateline Road  
Crystal Bay, NV 89402

**Re: Evo Acquisition Corp.**  
**Form 10-K for the fiscal year ended December 31, 2021**  
**Filed March 28, 2022**  
**File No. 001-40029**

Dear Richard Chisholm:

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