

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

May 1, 2023

Izmet Iskandar Bin Mohd Ramli Chief Financial Officer Evergreen Corporation Lot 1.02, Level 1, Glo Damansara, 699 Jalan Damansara Taman Tun Dr Ismail 60000 Kuala Lumpur Malaysia

> Re: Evergreen Corporation Preliminary Proxy Statement on Schedule 14A Filed April 14, 2023 File No. 001-41271

Dear Izmet Iskandar Bin Mohd Ramli:

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: Alex Weniger-Araujo, Esq.