



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

September 6, 2017

Via E-mail

Ivo Heiden
Chief Executive Officer
Ecomat Inc.
2275 Huntington Drive, Suite 851
San Marino, CA 91108

**Re: Ecomat Inc.
Form 10-12G
Filed July 10, 2017
File No. 000-21613**

Dear Mr. Heiden:

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,

/s/ Pamela Howell
for

John Reynolds
Assistant Director
Office of Beverages, Apparel
and Mining