



DIVISION OF  
CORPORATION FINANCE

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

February 9, 2021

Yang Gui  
Chief Executive Officer  
Ecomat Inc  
40 Wall Street, 28th Floor  
New York, NY 10005

**Re: Ecomat Inc**  
**Current Report on Form 8-K**  
**Filed January 12, 2021**  
**File No. 0-21613**

Dear Ms. Gui:

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 Trade & Services

cc: Ying Li, Esq.