

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

Mail Stop 3561

September 11, 2015

Keith Rosenbaum Chief Financial Officer EMAV Holdings, Inc. 1900 Main Street, #300 Irvine, California 92614

> Re: EMAV Holdings, Inc. Form 10-K for Fiscal Year Ended December 31, 2014 Filed on April 24, 2015 File No. 000-53492

Dear Mr. Rosenbaum:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk Branch Chief Office of Transportation and Leisure