



DIVISION OF
CORPORATION FINANCE

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

May 2, 2012

Via-Email

Stewart Irvine
President
Imogo Mobile Technologies Corp.
15831 8th Avenue NE
Shoreline, WA 98155

**Re: Imogo Mobile Technologies Corp.
Form 10-K for the Fiscal Year Ended November 30, 2010
Filed February 28, 2011
File No. 000-51976**

Dear Mr. Irvine:

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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Mara L. Ransom

Mara Ransom
Assistant Director