



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

DIVISION OF  
CORPORATION FINANCE

July 8, 2014

Via U.S. Mail  
Stewart Irvine  
President  
Imogo Mobile Technologies Corp.  
100-40 Lake Bellevue Dr.  
Bellevue, WA 98005

**Re: Imogo Mobile Technologies Corp.  
Am. No. 1 to Form 10-K for the fiscal year ended November 30, 2012  
Filed April 1, 2013  
Form 10-Q for the period ended August 31, 2013  
Filed October 21, 2013  
File No. 000-51976**

Dear Mr. Irvine:

We issued comments on the above captioned filings on November 15, 2013. On June 12, 2014, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

Please contact Lisa Sellars, Staff Accountant, at (202) 551-3348 or me at (202) 551-3737 if you have any questions.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief