

**Mail Stop 4561**

December 21, 2007

Juanming Fang  
Emo Capital Corp.  
115 He Xiang Road  
Bai He Village, Qing Pu  
Shanghai, China 200000

**Re: Emo Capital Corp.  
Amendment No. 1 to Registration Statement on Form SB-2  
Filed December 3, 2007  
File No. 333-145884**

Dear Mr. Fang:

We have reviewed your revised registration statement and have the following comment:

Financial Statements

1. We note that the financial statements are now stale under Item 310 of Regulation S-B. Please provide updated financial statements and an updated consent of your independent public accountants with your amended registration statement.

Please contact Katherine Wray at (202) 551-3483 with any questions. If you require further assistance you may contact me at (202) 551-3462. You may also contact the Assistant Director, Barbara C. Jacobs, if you thereafter have any other questions.

Sincerely,

Mark P. Shuman  
Branch Chief – Legal

cc: Via Facsimile (405) 843-6707  
Mark A. Robertson  
Robertson & Williams  
Telephone: (405) 848-1944