



DIVISION OF  
CORPORATION FINANCE

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

September 4, 2012

Via Facsimile

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

**Re: Emo Capital Corp.  
Form 10-K for the Fiscal Year Ended July 31, 2010  
Filed November 15, 2010  
Form 10-K for the Fiscal Year Ended July 31, 2011  
Filed November 15, 2011  
File No. 000-54291**

Dear Mr. Fang:

We have completed our review of your filings. 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/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief