



DIVISION OF  
CORPORATION FINANCE

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

July 15, 2021

Adeeb Tadros  
Chief Executive Officer  
Emo Capital Corp.  
2620 S Maryland Parkway, Suite 252  
Las Vegas, NV 89109

**Re: Emo Capital Corp.**  
**Registration Statement on Form 10-12G**  
**Filed June 9, 2021**  
**File No. 000-54291**

Dear Mr. Tadros:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: William Ruffa Jr.