



DIVISION OF
CORPORATION FINANCE

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

September 17, 2013

Via E-mail

Valeria Bulkina
President, Secretary, Treasurer and Director
Ovation Research, Inc.
15 Miller Street, Suite 2
Birobidjan, Russia, 679016

**Re: Ovation Research, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed September 5, 2013
File No. 333-189762**

Dear Mrs. Bulkina:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. We note your response to comment 1 in our letter dated July 26, 2013; however, it still appears that you are a shell company because you have nominal operations and assets consisting solely of cash. Refer to Rule 405 under the Securities Act under the Securities Act of 1933, as amended. Please revise your disclosure throughout your filing to state that you are a shell company. Additionally, please disclose the consequences of that status, such as the restrictions on your ability to use registration statements on Form S-8, the limitations on the ability of your security holders to use Rule 144 and the potential reduced liquidity or illiquidity of your securities. Also, please disclose your shell company status on your prospectus cover page and add a related risk factor.

Registration Statement Cover Page, page 1

2. Please correct what appears to be a typographical error in the spelling of the name of your agent for service.

Dilution, page 20

3. Pre-offering net tangible book value and net tangible book value per share should be based on stockholders' equity as of May 31, 2013. Please revise your disclosures accordingly or tell us how you computed these amounts and why you believe the computations are correct. Please also revise your computation of the increase (decrease) in net tangible book value per share after the offering to reflect any revision to your computation of pre-offering net tangible book value per share.

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 Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may contact Robyn Manuel, Staff Accountant, at (202) 551-3823 or Bill Thompson, Accounting Branch Chief, at (202) 551-3344 if you have questions regarding comments on the financial statements and related matters. Please contact Jacqueline Kaufman, Staff Attorney, at (202) 551-3797, Dietrich King, Legal Branch Chief, at (202) 551-3338 or me at (202) 551-3264 with any other questions.

Sincerely,

/s/ Dietrich A. King for

Mara L. Ransom
Assistant Director

cc: Gary R. Henrie, Esq.