



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

November 15, 2016

Jeffrey Fry  
Chief Executive Officer  
ManeGain, Inc.  
12400 West Highway 71, Suite 350-256  
Austin, Texas 78738

**Re: ManeGain, Inc.**  
**Amendment No. 1 to Offering Statement on Form 1-A**  
**Filed November 8, 2016**  
**File No. 024-10612**

Dear Mr. Fry:

Our preliminary review of your amended offering statement indicates that it fails in numerous material respects to comply with the requirements of the form. Specifically, it does not include interim financial statements for the six months ended June 30, 2016. We refer to Form 1-A instructions, Part F/S, paragraph (c)(1) which incorporates paragraph (b). We will not perform a detailed examination of the amended offering statement and we will not issue comments.

We will not be in a position to qualify the Form 1-A until you amend your offering statement to correct the deficiencies and address any comments we may have at that time.

You may contact Tom Jones at (202) 551-3602 or me at (202) 551-3528 with any questions.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Erik Romberg, Esq.