



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

MAIL STOP 3561

November 24, 2009

Mr. Frank Drohan, CEO  
Omanage, Inc.  
350 Fifth Avenue, Suite 1103  
New York, New York 10118

**Re: Omanage, Inc.**  
**Schedule Pre14A**  
**Filed on September 30, 2009**  
**File No. 0-16419**

Dear Mr. Drohan:

We have completed our review of your Schedule Pre14A and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

cc: Michael Ference, Esq.  
Fax: (212) 930-9725