



DIVISION OF
CORPORATION FINANCE

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

October 22, 2014

Via E-mail

Jeff Glasse
Chief Executive Officer
Kogeto, Inc.
51 Wooster Street, 2nd Floor
New York, NY 10013

Re: Kogeto, Inc.
Form 8-K
Filed January 15, 2014
File No. 000-51997

Dear Mr. Glasse:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso
Branch Chief

cc (via email): Spencer G. Feldman, Esq. – Olshan Frome Wolosky, LLP