



DIVISION OF
CORPORATION FINANCE

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

April 15, 2014

Via E-mail

Peter Schulhof
President, Secretary and Treasurer
Empirical Ventures, Inc.
40 Lake Bellevue Drive, Suite 100
Bellevue WA 98005

**Re: Empirical Ventures, Inc.
Revised Preliminary Information Statement on Schedule 14C
Filed on April 9, 2014
File No. 000-52766**

Dear Mr. Schulhof:

We have reviewed your revised filing 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. Unless otherwise noted, references to prior comments refer to our letter dated April 7, 2014.

General

1. We note your response to prior comment 1. While we note the Form 8-K filed on April 10, 2014 regarding the agreement with Psitech Corporation and the resignation and appointment of directors, it appears you have not filed a Form 8-K with regard to the dismissal of your former independent auditor, Jewett Schwartz Wolfe and Associates. See Item 4.01 of Form 8-K. For additional guidance, please refer to Question and Answer 114.01 of the Division of Corporation Finance's Exchange Act Form 8-K Compliance & Disclosure Interpretations available on our website at www.sec.gov/divisions/corpfin/guidance/8-kinterp.htm.

Purpose and Material Effects of the Reverse Stock Split, page 5

2. It appears that the issuance of 20,000,000 shares of common stock to Psitech Corporation is contingent on the increase of authorized shares and the reverse stock split. Please revise your preliminary information statement to provide all disclosure required by Item 11 of Schedule 14A with respect to the transaction with Psitech Corporation. See Note A to Schedule 14A, applicable to you via Item 1 of Schedule 14C.

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Information Incorporated by Reference, page 23

3. We note your response to prior comment 5 and your revised disclosure on page 23 and we reissue our comment. As previously noted, you are permitted to incorporate historical documents by reference only if you deliver the incorporated information to security holders with the information statement. It is insufficient to undertake to provide copies of the documents incorporated by reference upon request. You may either include in the information statement the information you seek to incorporate by reference or undertake to mail to stockholders copies of the documents you incorporate by reference along with the information statement. Refer to Item 13(b)(2) and Note E to Schedule 14A and revise accordingly.

Please contact Ji Kim, Attorney-Advisor, at (202) 551-3579 or, in her absence, the undersigned at (202) 551-3457 with any questions.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng
Special Counsel

cc: Via E-mail
Joseph I. Emas, Esq.