



DIVISION OF  
CORPORATION FINANCE

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

September 25, 2012

Via U.S. Mail

Alicia Itzel Rivera Tristan  
President, Boomer Ventures Inc.  
Posada del Rey, Via Italia  
Punta Paitilla  
Ciudad de Panamá  
Republica de Panamá

**Re: Boomer Ventures Inc.  
Registration Statement on Form S-1  
Filed September 17, 2012  
File No. 333-183938**

Dear Ms. Tristan:

Our preliminary review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. Specifically, we note that your document does not include the exhibits required by Form S-1 and Item 601 of Regulation S-K including, but not limited to, the articles of incorporation and bylaws, and the legality opinion. Refer to Item 601 (b)(3) and (b)(5), respectively. We will not perform a detailed examination of the registration statement and we will not issue comments because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies.

If you were to request acceleration of the effective date of the registration statement in its present form, we would likely recommend that the Commission deny your request. We suggest that you consider filing a substantive amendment to correct the deficiencies.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel

cc: Via Facsimile  
Dave Wong  
Catalyst Capital Group Inc.