



DIVISION OF
CORPORATION FINANCE

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

February 5, 2013

Via E-Mail

Alicia Itzel Rivera Tristan
President
Posada del Rey Via Italia Punta Paitilla
Ciudad de Panama, PANAMA

**Re: Boomer Ventures, Inc.
Registration Statement on Form S-1/A
Filed February 4, 2013
File No. 333-183938**

Dear Ms. Tristan:

Our preliminary review of your amended registration statement indicates that it fails to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. We will not perform a detailed examination of the amended 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. Please address the deficiency identified in the comment that follows.

1. Update your financial statements in accordance with Rule 8-08(b) of Regulation S-X.

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.

If you have any questions regarding this letter, please contact Ivan Griswold, Staff Attorney, at (202) 551-3853. If you thereafter require further assistance, you may contact the undersigned, at (202) 551-3462.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman
Branch Chief - Legal

cc: Via E-Mail
Thomas E. Stepp, Jr., Esq.