



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

February 17, 2016

Scott Woodrow  
President and Chief Executive Officer  
ehāve, Inc.  
250 University Avenue, Suite 200  
Toronto, ON M5H 3E5  
Canada

**Re: ehāve, Inc. (formerly 2304101 Ontario Inc.)  
Amendment No. 4 to Registration Statement on Form F-1  
Filed January 28, 2016  
File No. 333-207107**

Dear Mr. Woodrow:

We have reviewed your amended registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Financial Statements, page F-2

1. We note that your audited financial statements are over 12 months at the time of your filing. Please note that the audited financial statements in initial public offerings must be no more than 12 months old at the time of filing and upon the effectiveness of the registration statement. We refer you to Item 8.A.4 of Form 20-F and Item 4.a of Form F-1. Please revise accordingly.

Scott Woodrow  
ehāve, Inc.  
February 17, 2016  
Page 2

You may contact Juan Migone, Staff Accountant, at (202) 551-3312 or Stephen Krikorian, Accounting Branch Chief, at (202) 551-3488 if you have questions regarding comments on the financial statements and related matters. Please contact Gabriel Eckstein, Staff Attorney, at (202) 551-3286 or, in his absence, the undersigned at (202) 551-3457 with any other questions. If you require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel  
Office of Information  
Technologies and Services

cc: David Lubin, Esq.  
David Lubin & Associates, PLLC