



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

March 16, 2016

Via e-mail

E. Thomas Layton
Chief Executive Officer and Chairman
ZEC, Inc.
1002 North Central Expressway, Suite 495
Richardson, Texas 75080

**Re: ZEC, Inc.
Amendment No. 2 to Form 10-12G
Filed March 7, 2016
File No. 000-55554**

Dear Mr. Layton:

We have reviewed your filing and have the following comment.

Security Ownership of Certain Beneficial Owners and Management

1. Please tell us whether the holder of your \$75,000 convertible note would be deemed a beneficial owner under Rule 13d-3 and if yes, please revise your beneficial ownership table as appropriate. Please also file the amendment to your convertible note lowering the conversion price from \$0.40 per share to \$0.30 per share as an exhibit.

You may contact Ernest Greene at (202)551-3733 or John Cash at (202)551-3768 if you have questions regarding comments on the financial statements and related matters. Please contact Leland Benton at (202)551-3791 or me at (202)551-3397 with any other questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram
Legal Branch Chief
Office of Manufacturing and
Construction