



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

April 4, 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. 3 to Form 10-12G  
Filed March 23, 2016  
File No. 000-55554**

Dear Mr. Layton:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jay Ingram

Jay Ingram  
Legal Branch Chief  
Office of Manufacturing and  
Construction