



DIVISION OF  
CORPORATION FINANCE

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

June 15, 2023

Tommy Duneheew  
Director  
ZEUUS, Inc.  
31 West 27th Street, 9th Floor  
New York, New York 10001

**Re: ZEUUS, INC.**  
**Offering Statement on Form 1-A**  
**Post-qualification Amendment No. 1**  
**Filed June 9, 2023**  
**File No. 024-11697**

Dear Tommy Duneheew:

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Rucha Pandit at (202) 551-6022 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jessica Haggard