



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3233

November 30, 2018

Via Email

Mr. Bryan McLaren
Chief Executive Officer
Zoned Properties, Inc.
14300 N. Northsight Blvd., #208
Scottsdale, AZ 85260

Re: Zoned Properties, Inc.
Form 10-K for the year ended December 31, 2017
Filed March 13, 2018
Form 10-K for the year ended December 31, 2016
Filed March 27, 2017
File No. 000-51640

Dear Mr. McLaren:

We have completed our review of your filings. 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.

Sincerely,

/s/ Isaac Esquivel

Isaac Esquivel
Staff Accountant
Office of Real Estate and
Commodities

Cc: Laura Anthony, Esq. (via Email)