



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

August 8, 2008

T. J. Jesky
Chief Executive Officer
EZJR, Inc.
3415 Ocatillo Mesa Way
North Las Vegas, NV 89031

**Re: EZJR, Inc.
Amendment No. 2 to
Form 10-KSB
Filed August 5, 2008
File No. 000-51861**

Dear Mr. Jesky:

We have reviewed your filing and have the following comments. We have limited our review of your filing to the issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments, however, if you disagree, we would be pleased to consider your explanation as to why a revision is not necessary. Please be as detailed as necessary in your explanation.

1. We note that your Form 10-KSB filed April 14, 2008 and your amended Form 10-KSB filed July 22, 2008 disclosed the conclusion of your principal executive officer that your disclosure controls and procedures were effective as of the end of the period covered by the report. However, the second amended Form 10-KSB filed August 5, 2008 omits the conclusion regarding the effectiveness of your disclosure controls and procedures. Please revise to include the principal executive officer's conclusion regarding your disclosure controls and procedures.
2. In addition, it appears that, notwithstanding your principal executive officer's conclusion that disclosure controls and procedures were effective, your Form 10-KSB filed April 14, 2008 and the amended Form 10-KSB filed July 22, 2008 failed to disclose management's report regarding internal control over financial reporting. Please consider whether management's failure to provide the disclosure required by Item 308T(a)(3) impacts its conclusions regarding the effectiveness of your disclosure controls and procedures as of the end of the fiscal year and revise your disclosure as appropriate. We may have further comment.

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and response to our comments.

You may contact John Dana Brown at (202) 551-3859 or me at (202) 551-3536 if you have questions regarding these comments.

Sincerely,

James Lopez
Legal Branch Chief

cc: EZJR, Inc.
Fax: (702) 221-1963