



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

DIVISION OF  
CORPORATION FINANCE

March 1, 2019

Timothy S. Hart  
Chief Financial Officer  
TurnKey Capital, Inc.  
2929 East Commercial Blvd, PH-D  
Ft. Lauderdale, FL 33308

**Re: TurnKey Capital, Inc.**  
**Form 10-K for the year ended December 31, 2017**  
**Filed March 1, 2018**  
**File No. 333-186282**

Dear Mr. Hart:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Real Estate and  
Commodities