



DIVISION OF
CORPORATION FINANCE

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

May 7, 2018

Zev Turetsky
Chief Executive Officer
Zev Ventures, Inc.
500C Grand Street
Apartment 3G
New York, New York 10002

Re: Zev Ventures, Inc.
Form 10-K for the Year Ended December 31, 2017
Filed March 28, 2018
File No. 333-205271

Dear Mr. Turetsky:

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.

Division of Corporation Finance
Office of Transportation and Leisure