



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

DIVISION OF  
CORPORATION FINANCE

April 25, 2019

Di Chen  
Secretary  
ZK International Group Co., Ltd.  
No. 678 Dingxiang Road, Binhai Ind. Park  
Economic & Technology Development Zone  
Wenzhou, Zhejiang Province  
People's Republic of China 325025

**Re: ZK International Group Co., Ltd.**  
**Registration Statement on Form F-3**  
**Filed April 15, 2019**  
**File No. 333-230860**

Dear Mr. Chen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Sherry Haywood, Staff Attorney at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction