



DIVISION OF
CORPORATION FINANCE

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

July 9, 2021

Michael McConnell
Chief Executive Officer
EzFill Holdings, Inc.
2125 Biscayne Blvd, #309
Miami, FL 33137

Re: EzFill Holdings, Inc.
Amendment No. 2 to Registration Statement on Form S-1
Filed June 28, 2021
File No. 333-256691

Dear Mr. McConnell:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our June 25, 2021 letter.

Amendment No. 2 to Registration Statement on Form S-1

Prospectus Summary, page 1

1. We note that a 1:3.76 reverse stock split of your common stock will be effected prior to the closing of this offering. Please confirm that although the split will be effected prior to the closing of the offering, it will not be effected prior to effectiveness of your registration statement. Otherwise, please revise your financial statements to reflect the reverse stock split in accordance with ASC 260-10-55-12 and SAB Topic 4:C and have your independent auditor revise its report on page F-15 to reference the reverse stock split, and dual-date its opinion.

Michael McConnell
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You may contact Tatanisha Meadows at 202-551-3322 or Theresa Brilliant at 202-551-3307 if you have questions regarding comments on the financial statements and related matters. Please contact Donald Field at 202-551-3680 or Mara Ransom at 202-551-3264 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services