

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

DIVISION OF CORPORATION FINANCE

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