

May 3, 2018

Via Edgar

United State Securities and Exchange Commission
Division of Corporation Finance
100 F. Street, N.E.
Washington, DC 20549

Attention: Heather Clark
Melissa Raminpour

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

Dear Ms. Clark and Ms. Raminpour:

We are filing this correspondence regarding the annual report on Form 10-K (the “10-K”) in response to the letter, dated April 24, 2018, (the “Letter”), sent to Zev Turetsky, regarding Zev Ventures, Inc. (the “Company”). This response letter, along with the amended 10-K (the “10-K/A”), addresses the concerns you have expressed. The following numbered responses correspond to the comment number in the Letter.

Form 10-K for the Year Ended December 31, 2017

Item 9A. Controls and Procedures, page 7

1. Please amend your filing to provide management’s annual report on internal control over financial reporting as required by Item 308(a) of Regulation S-K.

We have filed the 10-K/A in order to comply with the reporting as required by Item 308(a) of Regulation S-K.

Please direct your correspondence regarding this matter to the undersigned.

Very truly yours,

/s/ Matthew McMurdo, Esq.

Matthew McMurdo, Esq.

cc: Zev Turetsky
Chief Executive Officer, Zev Ventures, Inc.
