



DIVISION OF
CORPORATION FINANCE

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

May 3, 2013

Via E-mail

Jason Ryu
Chief Executive Officer
Zevotek, Inc.
19 Sylvan Avenue
Second Floor
Englewood Cliffs, New Jersey 07632

Re: Zevotek, Inc.
Amendment No. 1 to Form 10-K for Fiscal Year Ended June 30, 2012
Filed November 16, 2012
Form 12b-25 for the Period Ended December 31, 2012
Filed February 14, 2013
File No. 333-137210

Dear Mr. Ryu:

We issued comments on the above captioned filings on March 14, 2013. On April 18, 2013, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Adam Phippen, Staff Accountant, at 202-551-3336 or me at 202-551-3344 if you have any questions.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief