



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

June 20, 2016

Zev Turetsky  
Chief Executive Officer  
Zev Ventures, Inc.  
500C Grand St.  
Apartment 3G  
New York NY, 10002

**Re: Zev Ventures, Inc.  
Amendment No. 5 to Registration Statement on Form S-1  
Filed June 6, 2016  
File No. 333-205271**

Dear Mr. Turetsky:

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 May 24, 2016 letter.

General

1. We note your updated consent included as exhibit 23.1. Given that the consent references an audit report dated February 15, 2016 and the actual date on the audit report is May 13, 2016, please revise to reference the appropriate audit report in an updated consent.
2. In addition, the consent only references the audited period 2015 and should reference all audited periods contained in the financial statements by Dov Weinstein. Please revise.

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Financial Statements

Report of the Independent Registered Public Accounting Firm, page 25

3. We note your revised audit report references the balance sheet for “the period ended December 31, 2014.” However, the balance sheet date referred to in your auditor’s report for fiscal 2014 should be as of December 31, 2014 rather than for the “period ended December 31, 2014” as the balance sheet represents a point in time. In your next amendment, please include a corrected auditor’s report which refers to the appropriate dates and periods per your financial statement. Please be advised the third paragraph of your audit report should be similarly revised.

You may contact Heather Clark at (202) 551-3624 or Jean Yu at (202) 551-3305 if you have questions regarding comments on the financial statements and related matters. Please contact Ryan Adams at (202) 551-3191 or me at (202) 551-3469 with any other questions.

Sincerely,

/s/ John Dana Brown

Attorney Advisor  
Office of Transportation and Leisure

cc: William Eilers  
Eilers Law Group, P.A.