

Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

January 28, 2020

**Re: Zummo Flight Technologies Inc.  
Amendment No. 4 to Offering Statement on Form 1-A  
File No. 024-11347**

Ladies and Gentlemen:

On behalf of Zummo flight Technologies Inc. (the “Company”), I hereby request qualification of the above-referenced offering statement at 3:00PM, Eastern Time, on Monday, February 1, 2021, or as soon thereafter as is practicable.

Sincerely,

/s/ Robert Zummo

Robert Zummo  
Chief Executive Officer  
Zummo Flight Technologies Inc.