



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

DIVISION OF  
CORPORATION FINANCE

December 12, 2023

Yehuda Levy  
Interim Chief Executive Officer  
EzFill Holdings Inc  
67 NE 183rd Street  
Miami, Florida 33169

**Re: EzFill Holdings Inc**  
**Preliminary Information Statement on Schedule 14C**  
**Filed September 14, 2023**  
**File No. 001-40809**

Dear Yehuda Levy:

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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: David Manno