



November 27, 2020

CONFIDENTIAL SUBMISSION VIA EDGAR

Draft Registration Statement
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: EzFill Holdings, Inc.
Draft Registration Statement on Form S-1

Ladies and Gentlemen:

EzFill Holdings, Inc. (the "Company") is hereby submitting a draft registration statement on Form S-1 (the "Registration Statement") to the staff of the Securities and Exchange Commission (the "Commission") for confidential nonpublic review pursuant to Section 6(e) of the Securities Act of 1933, as amended (the "Securities Act"). The Registration Statement submitted herewith relates to the initial underwritten public offering of the Company's common stock in an amount yet to be determined.

The Company confirms that as of the date of this letter, the Company is an emerging growth company, as defined in Section 2(a)(19) of the Securities Act because it had less than \$1,000,000,000 in revenue in the year ended June 30, 2020 as reported in the Company's audited financial statements included in the Registration Statement. In addition, on behalf of our client, we confirm to you that as of the date of this letter none of the disqualifying conditions set forth in Section 2(a)(19) have occurred.

The Company also hereby confirms that it will publicly file its registration statement and nonpublic draft confidential submission and all amendments not later than 15 days before the date on which the Company conducts a road show.

Kindly address any comments or questions that you have concerning this letter or the draft submission to David B. Manno, Esq. of Sichenzia Ross Ference LLP at (212) 930-9700 or dmanno@srf.law.

Very truly yours,

/s/ Michael McConnell

Michael McConnell

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