

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

July 16, 2019

Shaochai Yang Chief Financial Offier ZK International Group Co., Ltd. No.678 Dingxiang Road Binhai Industrial Park Wenzhou, Zhejiang Province People's Republic of China 325025

> Re: ZK International Group Co., Ltd. Form 20-F For the Year Ended September 30, 2018 Filed January 31, 2019 File No. 001-38146

Dear Ms. Yang:

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 Manufacturing and Construction