

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

DIVISION OF CORPORATION FINANCE

February 25, 2020

Shannon Masjedi Chief Executive Officer Pacific Ventures Group, Inc. 117 West 9th Street, Suite 316 Los Angeles, CA 90015

Re: Pacific Ventures Group, Inc. Amended Form 10-K for the Year Ended December 31, 2018 File No. 000-54584

Dear Ms. Masjedi:

We issued comments to you on the above captioned filing on February 4, 2020. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by March 9, 2020.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact SiSi Cheng at 202-551-5004 or John Cash at 202-551-3768 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing