



DIVISION OF
CORPORATION FINANCE

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

March 5, 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.
Form 10-K for the Year Ended December 31, 2018
Filed April 11, 2019
Amended Form 10-K for the Year Ended December 31, 2018
Filed January 30, 2020
Amended Form 10-K for the Year Ended December 31, 2018
Filed February 26, 2020
File No. 000-54584

Dear Ms. Masjedi:

We have completed our review of your filings. 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