



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

February 17, 2016

Vaughan Dugan
Chief Executive Officer
PF Hospitality Group, Inc.
399 NW 2nd Avenue, Suite 216
Boca Raton, FL 33432

Re: PF Hospitality Group, Inc.
Registration Statement on Form 10-12G
Filed October 13, 2015
File No. 000-51935

Dear Mr. Dugan:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie
Legal Branch Chief
Office of Transportation and Leisure

cc: Laura Anthony, Esq.
Legal & Compliance, LLC