



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 9, 2016

Via E-mail

Richard E. Yates  
Chief Executive Officer  
Pulse Beverage Corp.  
11678 N. Huron Street  
Northglenn, CO 80234

**Re: Pulse Beverage Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed November 22, 2016  
File No. 000-53586**

Dear Mr. Yates:

We have limited our review of your filing to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

1. It appears the company already has sufficient votes to take the action proposed in the proxy statement by written consent without a meeting in accordance with the company's by-laws. If true, please provide the disclosure required by Item 18 of Schedule 14A, or advise.

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.

Richard E. Yates  
Pulse Beverage Corp.  
December 9, 2016  
Page 2

You may contact Ruairi Regan, Staff Attorney, at (202) 551-3269 or James Lopez, Legal Branch Chief, at (202) 551-3536, if you have any questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director  
Office of Beverages,  
Apparel and Mining

cc: William T. Hart, Esq.  
Hart & Hart LLP