



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 30, 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 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,

/s/ James Lopez (for)

John Reynolds  
Assistant Director  
Office of Beverages,  
Apparel and Mining

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