



DIVISION OF
CORPORATION FINANCE

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

December 27, 2016

Andrew Deme
Chief Executive Officer
Waters Club Holdings, Inc.
750 West Sunrise Boulevard
Fort Lauderdale, FL 33311

Re: Waters Club Holdings, Inc. f/k/a Petrus Resources Corporation
Form 8-K
Filed November 1, 2016
File No. 333-176879

Dear Mr. Deme:

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,

/s/ Lisa M. Kohl for

Mara L. Ransom
Assistant Director
Office of Consumer Products