



DIVISION OF  
CORPORATION FINANCE

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

April 28, 2015

Via E-mail

Hilton H. Schlosberg  
Vice Chairman and President  
New Laser Corporation  
1 Monster Way  
Corona, California 92879

**Re: New Laser Corporation  
Amendment No. 2 to Registration Statement on Form S-4  
Filed April 21, 2015  
File No. 333-201839**

Dear Mr. Schlosberg:

We have reviewed your amended registration statement and have the following 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 this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our March 25, 2015 letter.

Exhibits

1. We partially reissue prior comment 11. We continue to note missing exhibits, schedules and/or attachments to distribution agreements filed as exhibits to Exhibit 2.1. In addition, we note that a number of exhibits are to be updated prior to closing. Please clarify when such updates will be made and when Exhibit 2.1 will be re-filed to provide the exhibits in their entirety. Lastly, as previously requested, we note the reference to the Beverage Bases Schedule to Exhibit I. We are unable to locate this schedule as you reference in your response letter. Please file these exhibits in their entirety or advise.

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You may contact Steve Lo at (202) 551-3394 or Linda Cvrkel at (202) 551-3813 if you have questions regarding comments on the financial statements and related matters. Please contact Ronald E. Alper at (202) 551-3329 or Pam Howell at (202) 551-3357 with any other questions.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director

cc: Robert A. Profusek, Esq.  
Jones Day