



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

October 14, 2016

Maurice Masters  
Chief Executive Officer  
Pacific Media Group Enterprises, Inc.  
3952 Clairemont Mesa Blvd, Suite D-194  
San Diego, CA 92117

**Re: Pacific Media Group Enterprises, Inc.  
Registration Statement on Form 10-12G  
Filed September 1, 2016  
File No. 000-55688**

Dear Mr. Masters:

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/ Mark P. Shuman

Mark Shuman  
Branch Chief – Legal  
Office of Information  
Technologies and Services

cc: Daniel Masters, Esq.  
Law Office of Daniel C. Masters