



DIVISION OF  
CORPORATION FINANCE

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

April 8, 2019

Jon McKenzie  
Principal Executive Officer  
Elite Performance Holding Corp.  
7687 Charleston Way  
Port St. Lucie, FL 34986

**Re: Elite Performance Holding Corp.**  
**Amendment No. 4 to Registration Statement on Form S-1**  
**Filed April 1, 2019**  
**File No. 333-227650**

Dear Mr. McKenzie :

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 February 15, 2019 letter.

Form S-1/A filed April 1, 2019

Dilution, page 60

1. Please revise your dilution table to present net tangible book value per share (before and after the distribution) as of the latest balance sheet date, rather than accumulated deficit/retained earnings per share. Refer to Item 506 of Regulation S-K.

Management of Elite Performance Holdings Corporation, page 70

2. We note disclosure on page II-56 and elsewhere that you "retained key executives for nationwide sales and distribution" and that the "executive team is comprised of former seasoned Coca-Cola, PepsiCo and Dr. Pepper executives that have over 120 years of combined experience in the beverage industry." It is unclear why such executives are not

Jon McKenzie  
Elite Performance Holding Corp.  
April 8, 2019  
Page 2

addressed on page 70. Please revise accordingly.

3. We note disclosure on page II-60 regarding an account balance to an affiliate of Alya Clark, "a member of [the] Board of Directors." We also note disclosure regarding an outstanding balance to the sister of Jon McKenzie. Please revise or advise us why you do not address these as related party transactions on page 71.

You may contact Blaise Rhodes at (202) 551-3774 or Rufus Decker at (202) 551-3769 if you have questions regarding comments on the financial statements and related matters. Please contact David Link at (202) 551-3356 or James Lopez at (202) 551-3536 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining

cc: Matheau J. W. Stout