



DIVISION OF  
CORPORATION FINANCE

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

March 9, 2021

Shannon Masjedi  
Chief Executive Officer  
Pacific Ventures Group, Inc.  
117 West 9th Street, Suite 316  
Los Angeles, California 90015

**Re: Pacific Ventures Group, Inc.**  
**Registration Statement on Form S-1**  
**Filed March 3, 2021**  
**File No. 333-253846**

Dear Ms. Masjedi:

Our initial review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations thereunder and the requirements of the form. More specifically, your financial statements do not meet the updating requirements of Rule 8-08 of Regulation S-X. Therefore, we will not perform a detailed examination of the registration statement and we will not issue comments. We suggest that you consider filing a substantive amendment to correct the deficiencies.

We will provide more detailed comments relating to your registration statement following our review of a substantive amendment that addresses these deficiencies.

Please contact Asia Timmons-Pierce at 202-551-3754 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing