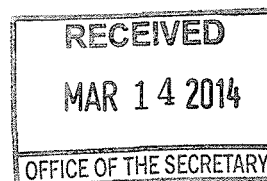




March 13, 2014

Secretary  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Mail Stop 1090  
Washington, DC 20549



cc: Hon. Brenda P. Murray  
Office of Administrative Law Judges  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Mail Stop 2557  
Washington, DC 20549

Re: Administrative Proceeding  
In the Matter of, *inter alia*, Premier Beverage Group Corp.  
File No. 3-15758

Dear Sir or Madam:

This Answer is in response to the Order Instituting Administrative Proceedings and Notice of Hearing ("Order") Pursuant to Section 12(j) of the Securities Exchange Act of 1934 ("Act") solely as this Order relates to Premier Beverage Group Corp. ("PBGC" or the "Company").

Allegations

PBGC is a Nevada corporation in good standing. The Company's operating loss for the nine months ending September 30, 2012 was \$311,623. The allegations in §II.A.2. of the Order incorrectly state that the loss was \$309,737 for the "prior six months." Revenue for the nine month period was \$43,663 with gross profit of \$28,503.

PBGC last filed a periodic report, as described below, on Thursday, March 13, 2014, which is today's date. The allegation in §II.A.2. of the Order regarding PBGC's last periodic filing, although correct when made, is no longer correct. The other allegations are correct as stated.

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U.S. Securities and Exchange Commission  
March 13, 2014  
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PBGC's 10-K for 2012 may be found at <http://www.sec.gov/Archives/edgar/data/1253557/000114420414015485/0001144204-14-015485-index.htm>.

#### Answer

PBGC is in good standing in its state of corporation and is actively engaged in the business of selling all natural premium energy beverages in the New York City area. It has inventory on hand and fulfills orders weekly. The Company and its predecessor have been selling this product since 2008. PBGC has 22 active accounts and is soliciting additional customers. Its natural products are currently under review for in-store sales by such retail chains as Whole Foods and Fresh Markets.

#### *Filings*

Although, as alleged, PBGC's last filing under the Act was with respect to the quarter ending September 30, 2012, that filing was made on October 23, 2013 and was pursuant to a plan by the Company to become current in its filings. Therefore, the Company was not at all dormant as it relates to its public company status in 2013 but rather was actively seeking to become current in its filings as it had advised the Office of Enforcement Liaison at the Division of Corporate Finance that it intended to do. Three additional filings – 10-Qs for the first two quarters of 2012 and the 10-K for calendar 2011 – were also filed by the Company in September and October of last year.

These four filings late in 2013, plus today's 10-K for the calendar year 2012, demonstrate PBGC's continuing commitment to returning to reporting company status. The Company's progress was suspended for lack of funding, and a funding commitment that insures that PBGC will become current is now in hand. See **Exhibit A**. In this respect, today's 10-K filing has been in process for some time and predates the receipt by PBGC of the Order of Suspension of Trading by several months. But for financial constraints which have now been overcome, PBGC would have been current under the Act at this time.

PBGC's auditors have committed to complete the audit for calendar 2013 and review all 10-Q filings for 2013 so that the Company will be in full compliance and current in its filings by May 15, 2014. With the 2012 annual report now filed, the Company executed an engagement letter (attached as **Exhibit B**) with its auditors for these services. It is unlikely that the Company will be able to file its 10-K for 2013 by March 31, 2014, but it will be filed together with all delinquent 10-Qs (as well as the current 10-Q for the quarter ending March 31, 2014) by May 15, 2014.

#### *Shell Company*

PBGC acknowledges the importance of filing its periodic reports under the Act in a timely manner. As its recent actions indicate, the Company is committed to becoming current in its filings status and to file timely thereafter. PBCG is not, however, and has

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never been, a “shell” company that is a party to “pump and dump” schemes or other trading abuses. It is not a “clearly inactive company” of the type that the SEC announced it was targeting in its press release 2014-21 pursuant to its “Shell-Expel” initiative.

Nor does the trading in PBGC’s stock indicate any pattern of abuse. Over the course of the 239 trading days before suspension on March 5, PBGC did not trade at all on 159 days. When it did trade, volume was small, and dollar weighted volume was miniscule: the average dollar volume of trading on any given day was \$78. Although PBGC acknowledges the potential for abuse in microcap stocks, the Company submits that there has been no abuse in the very limited trading of its stock.

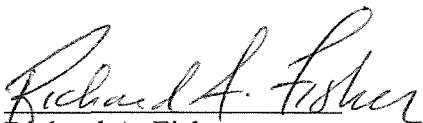
*Relief Requested*

PBGC respectfully submits that it is neither necessary nor appropriate for the protection of investors to continue to suspend trading in PBGC stock or to revoke the registration of PBGC’s common stock under the Act. Rather, PBGC requests that it be allowed to complete its initiative to become current in its filings under the Act. With funding committed, the Company has regained its momentum as is clearly evidenced by today’s 10-K filing.

Notwithstanding the foregoing, the Company has no objection to continuing the trading suspension until it becomes current, which will be no later than May 15, 2014. In this manner, it is not possible for any abuse or harm that the Commission is concerned about to occur resulting from trading in the Company’s stock.

Respectfully submitted,

PREMIER BEVERAGE GROUP CORP.



Richard A. Fisher  
Counsel

*Via Federal Express and email to [alj@sec.gov](mailto:alj@sec.gov)*

Exhibit A

Engagement letter with Liebman Goldberg & Hymowitz, LLP

## Exhibit A

## 112359 Factor Fund LLC

January 6, 2014

Fouad Kallamni  
Chief Executive Officer  
Premier Beverage Group Corp.  
501 Madison Avenue, Suite 501  
New York, NY 10022

Re: Additional Financing

Mr. Kallamni,

In May 2013, 112359 Factor Fund LLC ("59FF") agreed to provide financing to Premier Beverage Group Corp. ("PBGC") for the purposes of updating its filings with the SEC and providing working capital for production of its OSO product line. We recognize that PBGC utilize these funds to bring its financials current through 9/30/12 and to produce the products that arrived in December 2012. We also understand that the Company has the resources it needs to complete the audit of its financial statements for the 2012 calendar year, and the associated 10K filing with the SEC.

Upon completion of the 2012 10K filing, 59FF hereby express its desire, subject to final negotiation and definitive documentation, to provide PBGC with a follow on tranche of capital sufficient to brings its filings completely current through the period ending December 31, 2013, and beyond as required. A budget shall be submitted including costs of auditors, legal, filing and accounting for such use of proceeds.

In addition, 59FF desires to provide an additional allocation of capital, subject to final negotiation and definitive documentation, to be used to advance the business that is intended to position the business for positive cash flow that can support the operations, including maintenance of its reporting obligations.

Upon completion of PBGC's 10K filing for December 31, 2012 and upon receipt of the budgets above, 59FF shall provide a term sheet for financing.

Sincerely,



Mary Carroll  
Manager  
112359 Factor Fund LLC

## Exhibit B

**LIEBMAN GOLDBERG & HYMOWITZ LLP***Certified Public Accountants*595 Stewart Avenue, Suite 420  
Garden City, New York 11530

Tel (516) 228-6600

Fax (516) 228-6664

March 13, 2014

Mr. Fouad Kallamni  
Chief Executive Officer  
Premier Beverage Group Corp.  
501 Madison Avenue  
Suite 501  
New York, NY 10022

Dear Mr. Kallamni:

We are pleased to confirm our understanding of the services we are to provide for Premier Beverage Group Corp. ("the Company") for the year ended December 31, 2013.

We will audit the balance sheet of the Company as of December 31, 2013, and the related statements of operations, stockholders' equity and cash flows for the year then ended. The objective of an audit of the financial statements is to express an opinion on the financial statements in accordance with generally accepted accounting principles accepted in the United States (GAAP). We are responsible for conducting our audit of the financial statements in accordance with the standards established by the Public Company Accounting Oversight Board (PCAOB).

Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. If our opinion is other than unqualified, we will discuss the reasons with Company management in advance. If for any reason we are unable to complete our audit or are unable to form, or have not formed an opinion, we retain the right to take any course of action permitted by professional standards or regulatory requirements, including declining to express an opinion or issue a report, or withdrawing from the engagement. In that circumstance, we will notify the audit committee and management.

**Audit Procedures**

Our audit of the financial statements will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of physical existence of inventories, and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions.

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The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. In connection with our audit of the financial statements, we will obtain an understanding of internal control sufficient to plan the audit and to determine the nature, timing and extent of audit procedures to be performed. At the conclusion of our audit, you agree to provide certain representations from management about the Company's financial statements and related matters.

Because our audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is some risk that material misstatements or material weaknesses in internal control may exist and not be detected by us. Although not absolute assurance, reasonable assurance is, nevertheless, a high level of assurance. A financial statement audit is not designed to detect error or fraud that is immaterial to the financial statements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. We will, however, communicate to the audit committee and management of the Company, as appropriate, any errors, fraud, or other illegal acts that come to our attention during our audit, unless clearly inconsequential.

We will, however, communicate to the audit committee and management of the Company, as appropriate, any errors, fraud, or other illegal acts that come to our attention during our audit, unless clearly inconsequential.

Our audit will include obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses in the design or operation of internal control. However, we will communicate in writing to the audit committee and management any significant deficiencies and material weaknesses relating to internal control over financial reporting identified while performing our audit. We will also inform the audit committee when we have communicated to management all internal control deficiencies. If we become aware that the audit committee's oversight of the Company's external financial reporting and internal control over financial reporting is ineffective, we will communicate that conclusion in writing to the Company board of directors.

We are also responsible for communicating with the audit committee about certain other matters related to our audit, including (1) our audit responsibility under PCAOB standards; (2) information relating to our independence with respect to the Company; (3) our overall audit strategy, timing of the audit, and significant risks; (4) the Company's selection of and changes in significant accounting policies, including accounting policies for transactions that are controversial, where there is a lack of authoritative guidance or consensus, or diversity in practice; (5) the Company's critical accounting policies; (6) critical accounting estimates; (7) significant unusual transactions; (8) our evaluation of the quality of the Company's financial reporting; (9) if applicable, our evaluation of the Company's ability to continue as a going concern; (10) uncorrected and corrected misstatements; (11) difficult or contentious issues about which we consulted with others; (12) any disagreements with management about matters that could be significant to the Company's financial statements or our report;



(13) any consultations management made with other accountants; (14) any issues discussed with management prior to retention; (15) anticipated modifications to our audit report; (16) any significant difficulties encountered in performing the audit; (17) other information in documents containing audited financial statements, such as the Company's annual report; (18) other matters as considered necessary. Further, we are responsible for ensuring that the audit committee receives copies of certain written communications between us and management, including management representation letters and written communications on accounting, auditing, internal control, or other matters.

We are required to read any document, including the annual report to shareholders and filings with the SEC, that contains or incorporates by reference our audit or interim review reports, or contains any reference to us. We will read the annual report for the purpose of determining whether other information in the annual report (including the manner of its presentation) is materially inconsistent with information in the financial statements or management's assessment of the effectiveness of the Company's internal control over financial reporting. We assume no obligation to perform procedures to corroborate such other information as part of our audit.

### **Management Responsibilities**

Management is responsible for the Company's financial statements (including disclosures), for making all financial records and related information available to us on a timely basis, and for the accuracy and completeness of that information. Management is also responsible for the establishment and maintenance of adequate records; the selection and application of accounting principles; the safeguarding of assets; adjusting the financial statements to correct material misstatements; and affirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, management is responsible for identifying and ensuring that the Company complies with applicable laws and regulations. Management is also responsible for establishing and maintaining effective internal control over financial reporting.

### **Review of Unaudited Quarterly Financial Information**

In conjunction with the annual audit, we will also perform reviews of the Company's unaudited quarterly financial information for the quarter ending September 30, 2013. The quarters ended March 31, 2013 and June 30, 2013 were covered by our previous engagement letter. For the quarters, we will perform reviews of that information before the Form 10-Q is filed. The objective of a review is to provide a basis for communicating whether there are any material modifications that should be made to the interim financial information for it to conform with GAAP.

These reviews will be conducted in accordance with the standards of the PCAOB. A review of interim financial information consists principally of performing analytical procedures and making inquiries of persons responsible for financial and accounting matters.

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It includes obtaining sufficient knowledge of the Company's business and its internal control as it relates to the preparation of both annual and interim financial information to identify the types of potential material misstatements in the interim financial information and consider the likelihood of their occurrence, and to select the inquiries and analytical procedures that will provide a basis for communicating whether there are material modifications that should be made to the interim financial information for it to conform with GAAP. A review is substantially less in scope than an audit conducted in accordance with PCAOB standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we will not express opinions on the interim financial information.

Management is responsible for the Company's interim financial information and for establishing and maintaining effective internal control over financial reporting. It is also responsible for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities; making all financial records and related information available to us; adjusting the interim financial information to correct material misstatements; and affirming that the effects of any uncorrected misstatements pertaining to the periods under review are immaterial, both individually and in the aggregate, to the interim financial information taken as a whole.

We will communicate to the audit committee and management any matters that come to our attention as a result of the reviews that we believe may require material modifications to the quarterly financial information to make it conform with GAAP. We will also communicate any significant deficiencies or material weaknesses that come to our attention. If, for any reason, we are unable to complete our reviews or are unable to obtain or have not obtained limited assurance on the interim financial information, we may decline to issue reports as a result of our engagements, and we will notify the audit committee and management. At the conclusion of our reviews, you agree to provide certain representations from management about the financial statements and related matters.

#### **Engagement Administration, Fees, and Other**

Joel Liebman is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fees for these services will range from \$22,500 to \$29,500. The Company will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc.

The fee estimate and completion of our work is based on anticipated cooperation from Company personnel; timely responses to our inquiries; timely communication of all significant accounting, financial, and internal control reporting matters; managements timely preparation of its assessment of internal control over financial reporting; and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep Company management informed of any problems we encounter and our fees will be adjusted accordingly.

Regarding electronic filings, management agrees that, before filing any document in electronic format with the SEC with which we are associated, we will be advised of the proposed filing on a timely basis. We will provide the Company a signed copy of our report and consent.

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These manually signed documents will serve to authorize the use of our name prior to the Company's electronic transmission. Management will provide us with a complete copy of the accepted document.

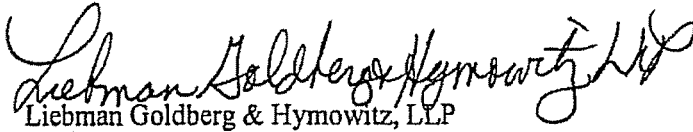
The Company may wish to include or incorporate by reference our audit report on these financial statements in other documents, such as a registration statement proposed to be filed under the Securities Act of 1933 or in some other securities offering. If so, you agree not to include our audit report or make reference to our Firm without our prior permission or consent. Any agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate engagement.

Any additional services that may be requested and we agree to provide, will be the subject of separate arrangements.

The audit documentation for this engagement is the property of our firm and constitutes confidential information. However, we may be requested to make certain audit documentation available to the PCAOB, SEC, or other regulators pursuant to the authority given to them by law or regulation. If requested, access to such audit documentation will be provided under the supervision of firm personnel. Further, upon request, we may provide copies of selected audit documentation to the regulator. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other government agencies.

We appreciate the opportunity to be of service and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us together with the initial retainer of \$ \$6,500.

Very truly yours,

  
Liebman Goldberg & Hymowitz, LLP

RESPONSE:

This letter correctly sets forth the understanding of Premier Beverage Group Corp.

Accepted by: Paul Karim Title: President Date: 3/13/14