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May 2, 2013

Shohreh Aram
Senior Corporations Counsel
California Department of Corporations
320 West 4th Street, Suite 750
Los Angeles, CA 90013-2349

VIA EMAIL AND UPS**DEPARTMENT OF CORPORATIONS
RECEIVED LOS ANGELES OFFICE****MAY 03 2013**

Re: Liquid Capital of America Corp.
File No.: 993-5319
Response to March 21, 2013 Email Comment Letter

Dear Shoreh

In accordance with your request to my paralegal, Pam Ryfle-Hara, enclosed is the hard copy of Franchisor's response to your March 21, 2013 email correspondence to Liquid Capital of America Corp ("Franchisor") The Franchisor's response is as follows

- 1 All previously submitted Franchise Seller Disclosure forms for sales agents within the Liquid Capital organization will be offering or selling Liquid Capital franchises in California
- 2 Enclosed are hard copies of the Frannet Franchise Seller Disclosure forms for those agents who will be offering or selling Liquid Capital franchises in California
- 3 None of the Sales Agents responsible for sales made to California purchasers have responded yes to questions 2 A B or C
- 4 Franchisor has revised its Franchise Disclosure Document to remove the Item 19 financial performance representations and Item 19 is now revised to disclose that the Franchisor is not providing any financial performance representations in accordance with the revised guidelines

Franchisor's emailed response included a black-lined copy of the changed pages, a hard copy of the California sales agent disclosures, and a copy of the previous Item 19 disclosure that we have requested your review and opinion regarding using that disclosure as a piece of advertising A hard copy of the same along with a clean copy of the complete franchise disclosure document including all exhibits is also included with this response being sent via courier to your attention at your request

We appreciate your attention to and opinion regarding using the previous Item 19 earnings representation disclosure as an advertising piece

I trust this complies with your request. Thank you for your assistance with this matter and please do not hesitate to contact me should you need further information

Sincerely,

FAEGRE BAKER DANIELS LLP



Kevin P. Hein

KPH prh
Enclosures

John J. Mercurio, CPA. LLC

Certified Public Accountant
713 South Orange Avenue, Suite 103
Sarasota, Florida 34236

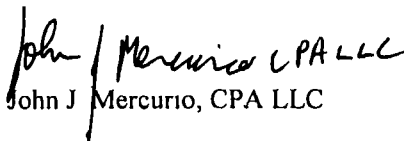
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CONSENT

Ladies and Gentlemen,

John J Mercurio, CPA LLC hereby consents to the use in the Franchise Disclosure Document issued by Liquid Capital of America Corp ("Franchisor") on March 15, 2013, as it may be amended, of our report dated February 20, 2013, relating to the financial statements of Franchisor for the period ending December 31, 2012


John J Mercurio, CPA LLC

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