## SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

SCHEDULE 13G

	SCHEDULE 13G					
	UNDER THE SECURITIES EXCHANGE ACT OF 1934 (AMENDMENT NO)*					
	PC411, INC.					
	(NAME OF ISSUER)					
	COMMON STOCK \$.01 PAR VALUE					
	(TITLE OF CLASS OF SECURITIES)					
	70453T 10 1					
	(CUSIP NUMBER)					
initial fi and for	*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.  The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).					
Act of 1 the Act						
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CUSIP NO. 70453T 10 1		PAGE 2 OF 5 PAGES				
	SCHEDULE 13G					
====== <s></s>	<c></c>					
1	Name of Reporting Person S.S. or I.R.S. Identification No. of Above Person					
	New Valley Corporation					
	Check the Appropriate Box if a Member of a Group*		-			
2		(a)[]				
		(b)[ ]				
3	SEC Use Only		-			
4	Citizenship or Place of Organization Delaware		-			
	5 Sole Voting Power 1,990,000					
Nu	mber of 6 Shared Voting Power					

8 Shared Dispositive Power

7 Sole Dispositive Power

1,990,000

Beneficially

Owned by Each Reporting Person With

9	Aggregate Amount Beneficially Owned by Each Reporting Person		
	1,990,000		
10	Check Box if the Aggregate Amount in Row (9) Excludes Certain Shares*		
11	Percent of Class Represented by Amount in Row (9) 57.3%		
12	Type of Reporting Person* CO		
<td>&gt;</td> <td></td> <td></td>	>		
	*SEE INSTRUCTIONS BEFORE FILLING OUT!		
	SEE INSTRUCTIONS BEFORE FILEING OUT:		
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ITEM 1(A			
	PC411, Inc.		
ITEM 1(E	B). Address of Issuer's Principal Executive Offices:		
	980 La Cienega Blvd., Suite 411, Inglewood, CA 90301-4440		
ITEM 2(A	A). Name of Person Filing:		
TIEW 2(A	New Valley Corporation		
ITEM 2(B	3). Address of Principal Business Office:		
	100 S.E. Second Street, 32nd Floor, Miami, Florida 33131		
ITEM 2(C	C). Citizenship:		
	Delaware		
ITEM 2/D	Till fell fermili		
ITEM 2(D	D). Title of Class of Securities:  Common Stock, \$.01 Par Value		
	Common stock, 5.01 rai value		
ITEM 2(E	E). CUSIP Number:		
	70453 T 10 1		
ITEM 3.	IF THIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(B), OR 13D-2(B), CI	HECK WHETHER THE PERSON FILING IS A:	
	Not Applicable		
ITEM 4.	OWNERSHIP.		
(a)	Amount Beneficially Owned: 1,990,000		
(b) (c)	Percent of Class: 57.3% Number of shares as to which such person has:		
	(i) sole power to vote or to direct the vote: 1,990,000 (ii) shared power to vote or to direct the vote: -0-		
	<ul> <li>(iii) sole power to dispose or to direct the disposition of: 1,990,000</li> <li>(iv) shared power to dispose or to direct the disposition of: -0-</li> </ul>		
ITEM 5.	OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.		
	Not Applicable		
ITEM 6.	OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PER	SON.	
<td>Not Applicable</td> <td></td> <td></td>	Not Applicable		
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ITEM 7.	<c> IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE ARENT HOLDING COMPANY.</c>
	Not Applicable
ITEM 8.	IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.
	Not Applicable
ITEM 9.	NOTICE OF DISSOLUTION OF GROUP.
	Not Applicable
ITEM 10.	CERTIFICATION.

 Not Applicable ||  |  |
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|  | CICOLUTURE |
SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I hereby certify that the information set forth in this statement is true, complete and correct.

NEW VALLEY CORPORATION

Dated: February 12, 1998 By: /s/ Marc N. Bell

MARC N. BELL VICE PRESIDENT