



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

Mail Stop 3030

July 13, 2010

Via U.S. Mail

Mr. Jack Gregory
Chief Executive Officer
Premier Holding Corp.
4705 West Addisyn Court
Visalia, CA 93291

**RE: Premier Holding Corp.
Item 4.01 Form 8-K
Filed June 22, 2010
File No. 0-53824**

Dear Mr. Gregory:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin Vaughn
Accounting Branch Chief