



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