

Mail Stop 4561

May 7, 2009

Lawrence D. Bain  
Chief Executive Officer  
ProLink Holdings Corp.  
410 South Benson Lane  
Chandler, AZ 85224

**Re: ProLink Holdings Corp.  
Form 8-K Filed April 24, 2009  
File No. 000-25007**

Dear Mr. Bain:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Craig Wilson  
Senior Assistant Chief Accountant