



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 4720

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

September 1, 2009

*By U.S. Mail and Facsimile to: (541) 618-6001*

Michael D. Fowler  
Chief Financial Officer  
PremierWest Bancorp  
503 Airport Road – Suite 101  
Medford, Oregon 97504

**Re: PremierWest Bancorp  
Form 10-K/A for the Fiscal Year Ended December 31, 2008  
Form 10-Q for the Quarterly Period Ended March 31, 2009  
File No. 000-50332**

Dear Mr. Fowler:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Christian Windsor  
Special Counsel