



DIVISION OF  
CORPORATION FINANCE

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

June 3, 2013

Via E-mail

Mark S. Elliott  
Chief Executive Officer and President  
Premier Alliance Group, Inc.  
4521 Sharon Road, Suite 300  
Charlotte, NC 28211

**Re: Premier Alliance Group, Inc.  
Amendment No. 1 to Registration Statement on Form S-1  
Filed May 23, 2013  
File No. 333-188131**

Dear Mr. Elliott:

We have limited our review of your registration statement to those issues we have addressed in our comments. Unless otherwise noted, references in this letter to prior comments refer to our letter dated May 8, 2013

Plan of Distribution, page 66

1. Specifically identify any registered broker-dealers that are selling stockholders or state that there are no such selling stockholders. Also, revise your document to specifically identify any selling stockholders that are underwriters, as referenced in the last paragraph on page 66.

Exhibit 5.1

2. It is inappropriate to provide a legal opinion that limits reliance of investors. Please ask that counsel eliminate the last paragraph and file a revised opinion. Refer to section II.B.2.d of Staff Legal Bulletin No. 19 (October 14, 2011).

Mark S. Elliott  
Premier Alliance Group, Inc.  
June 3, 2013  
Page 2

Please contact Gabriel Eckstein at (202) 551-3286 or in his absence, the undersigned at (202) 551-3462 with any questions. If you require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3735.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman  
Branch Chief—Legal

cc: Via E-mail  
Stuart M. Sieger, Esq.  
Ruskin, Moscou Faltischek, P.C.