



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

May 1, 2017

Curt Thornton
Chief Executive Officer
Provision Holding, Inc.
9253 Eton Avenue
Chatsworth, CA 91311

Re: Provision Holding, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2016
Filed October 13, 2016
File No. 333-127347

Dear Mr. Thornton:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Larry Spiegel

Larry Spiegel
Assistant Director
AD Office 11 – Telecommunications

cc: Peter DiChiara, Esq.
Carmel, Milazzo & DiChiara LLP