



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0306

Mail Stop 3561

February 12, 2009

Dr. Anton Prodanovic
CEO and Director
Premier Energy Corp.
14785 Preston Road, Suite 550
Dallas, TX 75254

**Re: Premier Energy Corp.
Item 4.01 Form 8-K/A
Filed February 12, 2009
File No. 333-145469**

Dear Dr. Prodanovic:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne
Accounting Branch Chief