



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