

Mail Stop 3561

April 2, 2010

Ms. Suzette M. Major
Chief Executive Officer
Palmdale Executive Homes Corp.
6767 W. Tropicana Avenue
Suite 207
Las Vegas, NV 89103

**Re: Palmdale Executive Homes Corp.
Form 10-K for Fiscal Year Ended
December 31, 2008
Filed March 27, 2009
File No. 000-52848**

Dear Ms. Major:

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

Sincerely,

Brian K. Bhandari
Accounting Branch Chief
Office of Beverages, Apparel and
Health Care Services