

Mail Stop 3561

January 25, 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 issued comments to you on the above captioned filings on December 23, 2009. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by February 8, 2010 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by February 8, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Suzette M. Major  
Palmdale Executive Homes Corp.  
January 25, 2010  
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You may contact Ethan Horowitz at (202) 551-3311 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services