



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

DIVISION OF  
CORPORATION FINANCE

April 1, 2011

Via Facsimile

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

**Re: Palmdale Executive Homes Corp.  
Item 4.01 Form 8-K  
Filed March 29, 2011  
File No. 000-52848**

Dear Ms. Major:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ John T. Archfield Jr.

John T. Archfield Jr.  
Staff Accountant