



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

October 23, 2017

Via E-mail

Mr. Craig S. McKasson  
Senior Vice President and Chief Financial Officer  
Premier, Inc.  
13034 Ballantyne Corporate Place  
Charlotte, North Carolina 28277

**Re: Premier, Inc.**  
**Form 10-K for the fiscal year ended June 30, 2017**  
**Filed August 23, 2017**  
**File No. 001-36092**

Dear Mr. McKasson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Wilson K. Lee

Wilson K. Lee  
Senior Staff Accountant  
Office of Real Estate and  
Commodities