



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

February 8, 2018

Via E-mail

Mr. Douglas G. Baker
Chief Financial Officer
Panamera Healthcare Corporation
4180 Orchard Hill Drive
Edmond, OK 73025

Re: Panamera Healthcare Corporation
Form 10-K for the fiscal year ended July 31, 2017
Filed October 30, 2017
Form 10-Q for the interim period ended October 31, 2017
Filed December 15, 2017
Form 10-Q/A for the interim period ended October 31, 2017
Filed February 5, 2018
File No. 000-55569

Dear Mr. Baker:

We have completed our review of your filings. 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/ Mark A. Rakip

Mark Rakip
Staff Accountant
Office of Real Estate &
Commodities