



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

August 5, 2009

Mr. Robert W. Dunlap
Chief Financial Officer
Park-Premier Mining Company
32391 Horseshoe Drive
Evergreen, Colorado 80439

**Re: Park-Premier Mining Company
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 3, 2009
Response Letter dated August 03, 2009
File No. 000-16736**

Dear Mr. Dunlap:

We have completed our review of your Form 10-K and related filings and have no further comments at this time. However, we note that you appear to be delinquent in filing your Form 10-Q for the quarterly period ended March 31, 2009 and remind you of your reporting obligations under Section 13(a) and other provisions of the Securities Exchange Act of 1934.

Sincerely,

Karl Hiller
Branch Chief