



DIVISION OF  
CORPORATION FINANCE

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

March 1, 2011

Mr. Christopher J. Davino  
Chief Executive Officer  
3340 Peachtree Road N.E. Suite 900  
Atlanta, Georgia 30326

**Re: Premier Exhibitions, Inc.**  
**Form 10-K for the year ended February 28, 2010**  
**Filed May 14, 2010**  
**File No. 000-24452**

Dear Mr. Davino:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief

Via Facsimile  
Mr. Derek Bork  
Thompson Hine LLP  
(216) 566-5800