



DIVISION OF  
CORPORATION FINANCE

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

July 19, 2018

Robert W. Walker  
President and Chief Executive Officer  
Premier Financial Bancorp Inc.  
2883 Fifth Avenue  
Huntington, WV 25702

**Re: Premier Financial Bancorp Inc.**  
**Registration Statement on Form S-4**  
**Filed July 17, 2018**  
**File No. 333-226204**

Dear Mr. Walker:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact David Gessert at (202) 551-2326 with any questions.

Division of Corporation Finance  
Office of Financial Services