



May 1, 2017

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE  
Washington, DC 20549  
Attn: Larry Spigel

**Re: Provision Holding, Inc.  
Registration Statement on Form S-1 (File No. 333-214757)**

Dear Mr. Spigel:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Provision Holding, Inc. (the "**Registrant**") hereby requests acceleration of the effective date of its Registration Statement on Form S-1 (File No. 333-214757) (the "**Registration Statement**"), so that it may become effective at 4:00 p.m. Eastern time on May 3, 2017, or as soon thereafter as practicable.

The Registrant hereby acknowledges that:

- (a) should the Securities and Exchange Commission (the "**Commission**") or the staff of the Commission (the "**Staff**"), acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- (b) the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- (c) the Registrant may not assert Staff comments and the declaration of effectiveness of the Registration Statement as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

/s/ Curt Thornton  
Curt Thornton  
Chief Executive Officer