

CMD
CARMEL, MILAZZO & DICHIARA LLP
ATTORNEYS AT LAW

February 17, 2017

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, Filed November 22, 2016, File No. 333-214757
Form 10-K for Fiscal Year Ended June 30, 2016, File No. 333-127347

Dear Mr. Spigel:

Provision Holding, Inc. (the "Company") is in the process of preparing its Form 10-Q for the quarter ended December 31, 2016. The financial statements from the Form 10-Q will be included with its Form S-1. The Company anticipates filing its Form 10-Q on February 21, 2017.

After filing its Form 10-Q, the Company anticipates filing the Form S-1 shortly thereafter.

Please at 212-658-0458 if you have any further questions regarding our responses.

Sincerely,

/s/ Peter DiChiara

Peter DiChiara

Cc: Curt Thornton