

**Mail Stop 4561**

January 28, 2009

Daniel W. Rumsey, Interim Chief Financial Officer  
Prescient Applied Intelligence, Inc.  
1247 Ward Avenue  
West Chester, PA 19380

**Re: Prescient Applied Intelligence, Inc.  
Amendment No. 3 to Schedule 13E-3  
Filed January 20, 2009  
File No. 005-57033**

**Amendment No. 2 to Preliminary Proxy Statement on Schedule 14A  
Filed December 8, 2008  
File No. 000-21729**

Dear Mr. Rumsey:

We have completed our review of your amended filings, and we have no further comments at this time on the specific issues raised.

Sincerely,

Mark P. Shuman  
Branch Chief – Legal

cc: Via Facsimile (609) 896-1469  
Vincent A. Vietti, Esq.  
Fox Rothschild LLP