

November 15, 2005

Mail Stop 4561

Mr. Robert Bintliff  
Chief Financial Officer  
Precis, Inc.  
2040 North Highway 360  
Grand Prairie, TX 75050

Re:    Precis, Inc.  
      Form 10-K for the year ended December 31, 2004  
      File No. 001-15667

Dear Mr. Bintliff:

      We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief