March 28, 2007

Vincent C. Klinges Chief Financial Officer Logility, Inc. 470 East Paces Ferry Road, N.E. Atlanta, Georgia 30305

Re: Logility, Inc.

Form 10-K for the fiscal year ended April 30, 2006

File No. 000-23057

Dear Mr. Klinges:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Stephen Krikorian Accounting Branch Chief