Mail Stop 4561

June 9, 2009

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

Re: Logility, Inc.

Form 10-K for the Fiscal Year Ended April 30, 2008

Filed July 14, 2008

Form 10-Q for the Quarterly Period Ended October 31, 2008

Filed December 10, 2008

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 on the specific issues raised.

Sincerely,

Stephen Krikorian Accounting Branch Chief