



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3720

March 20, 2008

**Via U.S. Mail and Fax (208-343-1321)**

Ms. Shannon M. Stith  
Chief Financial Officer  
PCS Edventures!.com, Inc.  
345 Bobwhite Court, Suite 200  
Boise, Idaho 83706

**RE: PCS Edventures!.com, Inc.**  
**Form 10-K for the fiscal year ended March 31, 2007**  
**Filed June 29, 2007 and amended August 17, 2007**

**Form 10-Q for the quarter ended December 31, 2007**  
**File No. 0-49990**

Dear Ms. Stith:

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

Sincerely,

Larry Spigel  
Assistant Director