



DIVISION OF
CORPORATION FINANCE

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

November 30, 2023

Todd R. Hackett
Chief Executive Officer
PCS Edventures!, Inc.
11915 W. Executive Drive, Suite 101
Boise, Idaho 83713

Re: PCS Edventures!, Inc.
Form 10-12G
Filed October 3, 2023
File No. 000-49990

Dear Todd R. Hackett:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Trade & Services