

Mail Stop 4561

September 27, 2007

VIA USMAIL and FAX (650) 551 - 9901

Mr. Ian Rice  
Chief Executive Officer  
Intelligentias, Inc.  
303 Twin Dolphin Drive, 6<sup>th</sup> Floor  
Redwood City, California 94065

**Re: Intelligentias, Inc.**  
**Form 10-KSB for the year ended 12/31/2006**  
**Filed on 4/13/2007**  
**File No. 333-124460**

Dear Mr. Ian Rice:

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

Sincerely,

Cicely LaMothe  
Branch Chief