



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

June 24, 2009

Via U.S. Mail and Facsimile

Al A. Gonsoulin
Chief Executive Officer
Phi, Inc.
Post Office Box 90808
Lafayette, LA 70509

Re: Phi, Inc.
File Number: 000-09827
Form 10-K for the fiscal year ended December 31, 2008
Schedule 14C filed April 15, 2009

Dear Mr. Gonsoulin:

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

Sincerely,

Lauren Nguyen
Attorney-Advisor

cc: Michael J. McCann
Fax: (337) 235-1357