

**Mail Stop 3561**

January 7, 2008

VIA FACSIMILE (719-265-9869) and U.S. MAIL

Mr. David Foni, Chief Executive Officer  
PSI Corporation  
7222 Commerce Center Dr.  
Suite 240  
Colorado Springs, CO. 80919

**Re: PSI Corporation  
Item 4.01 Form 8-K  
Filed January 4, 2008  
File No. 0-20317**

Dear Mr. Foni:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call me at the telephone number listed at the end of this letter.

1. We note your disclosure that you recently engaged Rosenberg, Rich, Baker and Berman as your new independent accountants. We also note that Lopez, Blevins, Bork & Associates, LLP ("LBB") was previously engaged as your independent accountant, based on the disclosures provided in your Form 10-KSB for the year ended October 31, 2005, filed on March 9, 2006. It appears that you have not reported this previous change in your certifying accountant by providing the disclosures set forth by Item 304(a)(1) and Item 304(a)(3) of Regulation S-B, as applicable. Please amend your Item 4.01 Form 8-K to provide these disclosures.

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As appropriate, please respond to these comments within five business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Raquel Howard at (202) 551-3291 or Ryan Milne at (202) 551-3688, if you have any questions.

Sincerely,

Ryan C. Milne  
Accounting Branch Chief  
Office of Beverages, Apparel  
and Health Care Services