



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

April 11, 2008

Via U.S. Mail and Facsimile (719) 598-3897

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

**Re: PSI Corporation**  
**Item 4.01 Form 8-K filed April 1, 2008**  
**File No. 0-20317**

Dear Mr. Foni:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Tia L. Jenkins  
Senior Assistant Chief  
Accountant  
Office of Beverages, Apparel  
and Health Care Services