



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

DIVISION OF
CORPORATION FINANCE

December 1, 2010

Mr. Eric Kash
Chief Executive Officer
PSI Corporation
7222 Commerce Center Drive, Suite 210
Colorado Springs, CO 80919

Re: PSI Corporation
Form 10-K for Fiscal Year Ended October 31, 2009
Filed June 24, 2010
Item 4.02(a) Form 8-K
Filed October 12, 2010
File No. 000-20317

Dear Mr. Kash:

We have completed our review of your Form 10-K, Item 4.02(a) Form 8-K and related filings and have no further comments at this time.

Sincerely,

Jennifer Thompson
Branch Chief