



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3720

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

April 7, 2009

Via U.S. Mail

Paul H. Riss  
Chief Executive Officer  
Pervasip Corp.  
75 South Broadway, Suite 400  
White Plains, NY 10601

**Re: Pervasip Corp.  
Revised Preliminary Proxy Statement on Schedule 14A  
Filed April 7, 2009  
File No. 0-04465**

Dear Mr. Riss:

We have completed our review of your proxy statement and have no further comments at this time.

Sincerely,

/s  
Jessica Plowgian  
Attorney-Adviser

Cc: Eric M. Hellige  
Via facsimile (212) 326-0806