



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