



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

October 23, 2009

Via U.S. Mail and Facsimile (208-343-1321)

Anthony Maher
Chairman, President and Chief Executive Officer
PCS Edventures.com, Inc.
345 Bobwhite Court, Suite 200
Boise, ID 83706

**Re: PCS Edventures.com, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2009
Filed July 1, 2009
File No. 0-49990
Response Letter Filed October 6, 2009**

Dear Mr. Maher:

We refer you to our comment letter dated September 30, 2009 regarding business contacts with Iran, Syria and Sudan. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Larry Spigel
Assistant Director
Division of Corporation Finance