

Mail Stop 4561

October 8, 2008

David G. Durham
Executive Vice President, Chief Financial Officer and Treasurer
StarTek, Inc.
44 Cook Street, 4th Floor
Denver, CO 80206

Re: StarTek, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Definitive Proxy Statement on Schedule 14A Filed March 20, 2008
Form 10-Q for the Quarterly Period Ended June 30, 2008
File No. 001-12793

Dear Mr. Durham:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst
Accounting Branch Chief