



DIVISION OF
CORPORATION FINANCE

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

June 14, 2019

Lance Rosenzweig
Chief Executive Officer
StarTek, Inc.
6200 South Syracuse Way
Greenwood Village, CO 80111

Re: StarTek, Inc.
Registration Statement on Form S-3
Filed on June 13, 2019
File No. 333-232104

Dear Mr. Rosenzweig:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of Corporation Finance
Office of Telecommunications

cc: Jeff Kesselman