

April 8, 2010

VIA U.S. MAIL AND FAX

Mr. Peter Chin  
Chief Executive Officer, Chief Financial Officer, and Chairman of the Board of Directors  
PTS, Inc.  
3355 Spring Mountain Road, Suite 66  
Las Vegas, Nevada 89102

**Re:   PTS, Inc**  
**Form 10-KSB for the year ended December 31, 2008**  
**Form 10-Q for the quarterly period ended September 30, 2009**  
**File No. 000-25485**

Dear Mr. Chin:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody  
Accounting Branch Chief