



DIVISION OF  
CORPORATION FINANCE

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

July 26, 2010

Via U.S. Mail

Mr. Marc Pintar  
Interim Chief Executive Officer  
PTS, Inc.  
3355 Spring Mountain Road, Suite 66  
Las Vegas, NV 89102

**Re: PTS, Inc.**  
**Item 4.01 Form 8-K**  
**Filed July 19, 2010**  
**Item 4.01 Form 8-K/A**  
**Filed July 26, 2010**  
**File No. 0-25485**

Dear Mr. Pintar:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Mark Rakip  
Staff Accountant