



DIVISION OF
CORPORATION FINANCE

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

March 24, 2011

Via E-mail

John Long
Chief Executive Officer
Workstream Inc.
485 N. Keller Road, Suite 500
Maitland, Florida 32751

**Re: Workstream Inc.
Preliminary Proxy Statement on Schedule 14A
Filed March 3, 2011
File No. 001-15503**

Dear Mr. Long:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng
Special Counsel