



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0303

Mail Stop 3720

September 4, 2009

R. Scott Murray
Chief Executive Officer
Stream Global Services, Inc.
20 William Street, Suite 310
Wellesley, Massachusetts 02481

Re: Stream Global Services, Inc.
Definitive Information Statement on Schedule 14C
Filed September 4, 2009
File No. 001-33739

Dear Mr. Murray:

We have completed our review of your filing and have no further comments at this time.

Sincerely,
/s Jessica Plowgian, for

Larry Spigel
Assistant Director