



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 13, 2009

**Via U.S. Mail and Facsimile: (781) 304-1703**

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

**RE: Stream Global Services, Inc.  
Form 10-K for fiscal year ended December 31, 2008  
Filed March 17, 2009  
File No. 001-33739**

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director