

Mail Stop 3010

January 28, 2010

Mr. William R. Norton
Executive Vice President
PureSpectrum, Inc.
340 Eisenhower Dr.
Building 600, Suite 610
Savannah, Georgia 31406

**Re: PureSpectrum, Inc.
Item 4.01 Form 8-K
Filed January 21, 2010, as amended January 27, 2010
File No. 000-53015**

Dear Mr. Norton:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jonathan Wiggins
Staff Accountant