



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

October 6, 2009

Ms. Mindy Kline  
Chief Executive Officer  
Gold Star Tutoring Services, Inc.  
4111 NW 28<sup>th</sup> Way  
Boca Raton, FL 33434

**RE: Gold Star Tutoring Services, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Filed March 26, 2009, as amended October 2, 2009 and October 5, 2009**  
**File No. 000-53158**

Dear Ms. Kline:

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

Sincerely,

Larry Spigel  
Assistant Director