



DIVISION OF  
CORPORATION FINANCE

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

Stop 3561

September 10, 2009

BY U.S. MAIL

Mr. Marino Kulas  
President and Chief Executive Officer  
CONFORCE INTERNATIONAL, INC.  
51A Caldari Road, 2<sup>nd</sup> Floor  
Concord, Ontario L4K 4G3 Canada

**Re: Conforce International, Inc.**  
**Item 4.01 Form 8-K, filed August 28, 2009**  
**File No. 0-53579**

Dear Mr. Kulas:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Beverly A. Singleton  
Staff Accountant