



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

December 8, 2009

Mr. William Kosoff
Chief Financial Officer
Global Investor Services, Inc.
110 William St., 22nd Floor
New York, NY 10038

Re: Global Investor Services, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2009
Filed June 29, 2009
File No. 0-27019

Dear Mr. Kosoff:

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

Sincerely,

Jennifer Thompson
Accounting Branch Chief