

Via Facsimile and U.S. Mail  
Mail Stop 6010

September 18, 2008

Ron Lipstein  
Chief Executive Officer  
The Sagemark Companies Ltd.  
1285 Avenue of the Americas, 35<sup>th</sup> Floor  
New York, NY 10019

**Re: The Sagemark Companies Ltd.  
Form 10-KSB for the Year Ended December 31, 2007  
File No. 000-04186**

Dear Mr. Lipstein:

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

Sincerely,

Carlton Tartar  
Branch Chief