

Mailstop 4561

September 17, 2007

Mr. Scott Newman  
President, Chief Executive Officer and Chairman  
Conversion Services International, Inc.  
100 Eagle Rock Ave.  
East Hanover, NJ 07936

**Re: Conversion Services International, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 30, 2007  
File No. 001-32623**

Dear Mr. Newman:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Mark Kronforst  
Accounting Branch Chief