



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 2, 2010

Mr. Jay H. Schechter
Chief Executive Officer
Corporate Resource Services, Inc.
f/k/a AccountAbilities, Inc.
160 Broadway
11th Floor
New York, New York 10038

Re: Corporate Resource Services, Inc.
f/k/a AccountAbilities, Inc.
Form 10-K for Fiscal Year Ended September 30, 2009
Filed December 28, 2009
File No. 000-30734

Dear Mr. Schechter:

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

Sincerely,

Larry Spiegel
Assistant Director