



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 25, 2010

**VIA US MAIL AND FAX (604) 718-1889**

Mr. Perry Law  
Chief Executive Officer and Chief Financial Officer  
Smart-Tek Solutions Inc.  
3702 South Virginia Street, Suite G12-401  
Reno, NV 89502

Re: Smart-Tek Solutions Inc.  
Form 10-K for the Fiscal Year Ended June 30, 2009  
Filed October 13, 2009  
File No. 0-29895

Dear Mr. Law:

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 Spigel  
Assistant Director