



DIVISION OF
CORPORATION FINANCE

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

September 19, 2011

Via Facsimile

Brian Bonar
Chairman and Chief Executive Officer
Smart-Tek Solutions, Inc.
1100 Quail Street, Suite 100
Newport Beach, CA 92660

RE: Smart-Tek Solutions, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2010
Filed October 15, 2010
Form 10-KT for the Transition Period from July 1, 2010 to December 31, 2010
Filed April 15, 2011
Schedule PRER14A
Filed March 16, 2011
File No. 000-29895

Dear Mr. Bonar:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Larry Spigel
Assistant Director

cc: Owen M. Naccarato
Facsimile: (949) 851-9262