



DIVISION OF
CORPORATION FINANCE

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

October 1, 2010

Via U.S. Mail and Facsimile to 303-316-4812

A. Laurence Jones
President and Chief Executive Officer
Startek, Inc.
44 Cook Street, 4th Floor
Denver, CO 80206

**Re: Startek, Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed February 25, 2010
File No. 001-12793**

Dear Mr. Jones:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Celeste M. Murphy for
Larry Spigel
Assistant Director