

Mail Stop 3010

November 5, 2009

Via U.S. Mail

Ms. Molly Blaszczak
President
Spartan Business Services, Inc.
2200 Timber Rose Drive
Las Vegas, NV 89134

**Re: Spartan Business Services, Inc.
Item 4.01 Form 8-K
Filed August 13, 2009
Item 4.01 Form 8-K/A
Filed September 10, 2009
File No. 333-156796**

Dear Ms. Blaszczak:

We have completed our review of the above referenced filings, as well as the correspondence sent October 22, 2009 addressing re-audit requirements, and have no further comments at this time.

Sincerely,

Mark Rakip
Staff Accountant