

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

Mail Stop 3720

August 15, 2008

Paul J. Sarvadi Chairman of the Board and Chief Executive Officer Administaff, Inc. 19001 Crescent Springs Drive Kingwood, Texas 77339

Re: Administaff, Inc.

Form 10-K for the period ended December 31, 2007

Filed February 7, 2008 File No. 001-13998

Dear Mr. Sarvadi:

We have completed our review of your Form 10-K for the period ended December 31, 2007 and do not, at this time, have any further comments.

Sincerely,

/s/ Larry Spirgel

Larry Spirgel
Assistant Director