

**Mail Stop 4561
Via Fax (813) 273-0148**

September 17, 2007

W. Michael Kipphut
Senior Vice President and Chief
Financial Officer
Sykes Enterprises, Incorporated
400 N. Ashley Drive
Tampa, FL 33602

**Re: Sykes Enterprises, Incorporated
Form 10-K for the Fiscal Year Ended
December 31, 2006
Filed on March 13, 2007
File No. 000-28274**

Dear Mr. Kipphut:

We have completed our review of your 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief