

Mail Stop 4561

August 3, 2007

VIA U.S. MAIL AND FAX (941) 744-8886

Garry Welsh  
Chief Financial Officer (Interim)  
Gevity HR, Inc.  
9000 Town Center Parkway  
Bradenton, FL 34202

**Re:   Gevity HR, Inc.  
      Form 10-K for Fiscal Year Ended  
      December 31, 2006  
      Filed March 16, 2007  
      Form 10-Q for Quarterly Period Ended  
      March 31, 2007  
      Filed May 7, 2007  
      File No. 0-22701**

Dear Mr. Welsh:

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

Sincerely,

Kevin Woody  
Branch Chief