

Mail Stop 4561

January 6, 2009

Via U.S. Mail and Facsimile 941.744.8886

Mr. Garry J. Welsh
Interim Chief Executive Officer and Chief Financial Officer
Gevity HR, Inc.
9000 Town Center Parkway
Bradenton, FL 34202

Re: Gevity HR, Inc.
Form 10-K for fiscal year ended December 31, 2007
Filed March 17, 2008
File No. 0-22701

Dear Mr. Welsh:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief