

Mail Stop 4561

April 10, 2009

Michael J. Lavington
Chairman and CEO
Gevity HR Inc.
9000 Town Center Parkway
Bradenton, Florida 34202

Re: Gevity HR Inc.
Preliminary Proxy Statement on Schedule 14A
Registration No. 0-22701
Filed on March 26, 2009

Dear Mr. Lavington:

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

Sincerely,

Karen Garnett
Assistant Director

cc: *(via facsimile)*
Edwin Hightower (941) 714-4154
Rob Leclerc (404) 572-5133