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