



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 14, 2010

Via US Mail and Facsimile: (248) 244-3870

Patricia Little  
Executive Vice President and Chief Financial Officer  
Kelly Services, Inc.  
909 West Big Beaver Road  
Troy, MI 48084

**Re: Kelly Services, Inc.**  
**Form 10-K for Fiscal Year Ended January 3, 2010**  
**Filed February 18, 2010**  
**File No. 000-01088**

Dear Ms. Little:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

/s/ Larry Spiegel  
Assistant Director