



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

October 3, 2008

Mr. Harry Maccarrone  
Executive Vice President and Chief Financial Officer  
Comforce Corporation  
415 Crossways Park Drive  
P.O. Box 9006  
Woodbury, NY

**Re: Comforce Corporation**  
**Form 10-K for the Fiscal Year Ended December 30, 2007**  
**Filed March 20, 2008**  
**File No. 1-06081**

Dear Mr. Maccarrone:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel

Assistant Director