



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 20, 2006

**Via U.S. Mail**

Mr. Rick J. Filippelli  
Vice President, Finance, Chief Financial Officer  
300 Atrium Drive  
Somerset NJ 08873

RE: **TeamStaff, Inc**  
**Form 10-K for Fiscal Year Ended September 30, 2005**  
**Filed December 21, 2005**

**Forms 10-Q for Fiscal Quarters Ended December 31, 2005 and March 31, 2006**  
**File No. 0-18492**

Dear Mr. Filippelli:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director