



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

Mail Stop 3720

November 16, 2006

**Via U.S. Mail and Fax**

Mr. Michael Van Handel  
Executive Vice President and Chief Financial Officer  
Manpower, Inc.  
5301 North Ironwood Road  
Milwaukee, WI 53217

**Re: Manpower, Inc.  
Form 10-K for the fiscal year ended December 31, 2005  
Filed February 28, 2006  
File No. 1-10686**

Dear Mr. Van Handel:

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

Sincerely,

/s/Larry Spigel  
Assistant Director