

Mail Stop 3720

April 25, 2007

Via U.S. Mail and Fax

Mark W. Smith
Senior Vice President and Chief Financial Officer
Spherion Corporation
2050 Spectrum Boulevard
Fort Lauderdale, Florida 33309

**RE: Spherion Corporation
Form 10-K for the fiscal year ended December 31, 2006
Filed February 23, 2007
File No. 001-11997**

Dear Mr. Smith,

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 Spiegel
Assistant Director