



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

July 13, 2010

Via U.S. Mail and Facsimile to (813) 552-2970

David L. Dunkel  
Chairman of the Board and CEO  
Kforce Inc.  
1001 East Palm Avenue  
Tampa, FL 33605

**RE: Kforce Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed March 11, 2010**  
**File No. 000-26058**

Dear Mr. Dunkel:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Robert S. Littlepage for  
Larry Spigel  
Assistant Director