



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 24, 2009

Via U.S. Mail and facsimile to (480) 777-6601

Ms. Amy Bobbitt
Senior Vice President and Chief Accounting Officer
Comsys IT Partners, Inc.
4400 Post Oak Parkway, Suite 1800
Houston, TX 77027

Re: COMSYS IT Partners, Inc.
Form 10-K for the fiscal year ended December 28, 2008
Filed March 11, 2009
File No. 000-27792

Dear Ms. Bobbitt:

We have completed our review of your Form 10-K and, at this time, have no further comments.

Sincerely,

/s/ Larry Spigel
Larry Spigel
Assistant Director