

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

May 16, 2008

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ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934

APAC Customer Services, Inc.  
File No. 000-26786 - CF#21768  
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APAC Customer Services, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibit to a Form 10-K filed on March 14, 2008.

Based on representations by APAC Customer Services, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.46      through March 1, 2011

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

David L. Orlic  
Special Counsel