

Mr. Olivier Thirot  
Kelly Services, Inc.  
999 W. Big Beaver Road  
Troy, MI 48084

April 14, 2017

Mr. Carlos Pacho  
Senior Assistant Chief Accountant  
United States  
Securities and Exchange Commission  
Mail Stop 3720  
Washington, D.C. 20549

Dear Mr. Pacho:

We have reviewed your letter dated April 5, 2017, and confirm that we will comply with the comment in future filings. We will no longer present a full non-GAAP income statement and will reconcile individual income statement captions. We have attached Exhibit 1 to illustrate our intended disclosures.

If you have further questions, please contact me at 248-244-4727 to discuss.

Sincerely,

/s/ Olivier Thirot  
Olivier Thirot  
CFO, Kelly Services, Inc.

Enclosures: Exhibit 1 – Intended Disclosures

CC: Charles Eastman  
Terry French  
Leslie Murphy

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**KELLY SERVICES, INC. AND SUBSIDIARIES**  
**RECONCILIATION OF NON-GAAP MEASURES**  
**(UNAUDITED)**

(In millions of dollars except per share data)

	<b>Fourth Quarter</b>		<b>December Year to Date</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
Revenue from services	\$ 1,304.4	\$ 1,461.6	\$ 5,276.8	\$ 5,518.2
Disposal of APAC businesses (Note 2)	-	(99.0)	-	(193.0)
Adjusted revenue from services	<u>\$ 1,304.4</u>	<u>\$ 1,362.6</u>	<u>\$ 5,276.8</u>	<u>\$ 5,325.2</u>

	<b>Fourth Quarter</b>		<b>December Year to Date</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
Gross profit	\$ 228.0	\$ 249.5	\$ 906.3	\$ 920.3
Disposal of APAC businesses (Note 2)	-	(13.5)	-	(27.3)
Adjusted gross profit	<u>\$ 228.0</u>	<u>\$ 236.0</u>	<u>\$ 906.3</u>	<u>\$ 893.0</u>

	<b>Fourth Quarter</b>		<b>December Year to Date</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
Earnings before taxes and equity in net earnings (loss) of affiliate	\$ 20.5	\$ 25.8	\$ 149.7	\$ 63.2
Gain on investment in equity affiliate (Note 1)	-	-	(87.2)	-
Disposal of APAC businesses (Note 2)	-	(1.7)	-	(3.7)
Restructuring charges (Note 3)	-	-	3.4	-
Adjusted earnings before taxes and equity in net earnings (loss) of affiliate	<u>\$ 20.5</u>	<u>\$ 24.1</u>	<u>\$ 65.9</u>	<u>\$ 59.5</u>

	<b>Fourth Quarter</b>			
	<b>2016</b>		<b>2015</b>	
	<b>Amount</b>	<b>Per Share</b>	<b>Amount</b>	<b>Per Share</b>
Net earnings	\$ 19.8	\$ 0.51	\$ 34.2	\$ 0.88
Disposal of APAC businesses, net of taxes (Note 2)	-	-	(1.4)	(0.04)
Adjusted net earnings	<u>\$ 19.8</u>	<u>\$ 0.51</u>	<u>\$ 32.8</u>	<u>\$ 0.84</u>

	<b>December Year to Date</b>			
	<b>2016</b>		<b>2015</b>	
	<b>Amount</b>	<b>Per Share</b>	<b>Amount</b>	<b>Per Share</b>
Net earnings	\$ 120.8	\$ 3.08	\$ 53.8	\$ 1.39
Gain on investment in equity affiliate, net of taxes (Note 1)	(63.7)	(1.62)	-	-
Disposal of APAC businesses, net of taxes (Note 2)	-	-	(3.0)	(0.08)
Restructuring charges, net of taxes (Note 3)	2.2	0.06	-	-
Adjusted net earnings	<u>\$ 59.3</u>	<u>\$ 1.52</u>	<u>\$ 50.8</u>	<u>\$ 1.31</u>

(1) Gain on investment in equity affiliate represents the difference between the fair value and book value of amounts contributed by the Company to the investment in TS Kelly Asia Pacific.

(2) Disposal of APAC businesses represents the 2015 operational results of business contributed to TS Kelly Asia Pacific in the third quarter of 2016.

(3) Restructuring charges in 2016 include costs related to actions during the second quarter in the Americas and EMEA designed to increase operational efficiency and align our staffing operations with opportunities for growth within their markets. The 2016 year-to-date income tax expense (benefit) was impacted by a \$0.3 million benefit for the release of a valuation allowance in Italy in the fourth quarter of 2016.