



DIVISION OF
CORPORATION FINANCE

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

September 14, 2010

Via US Mail and Facsimile: (248) 244-3870

Patricia Little
Executive Vice President and Chief Financial Officer
Kelly Services, Inc.
909 West Big Beaver Road
Troy, MI 48084

**Re: Kelly Services, Inc.
Form 10-K for Fiscal Year Ended January 3, 2010
Filed February 18, 2010
File No. 000-01088**

Dear Ms. Little:

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

Sincerely,

/s/ Larry Spigel
Assistant Director