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Statement Under Oath of Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings

I, Roy G. Krause, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Spherion Corporation, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- the Annual Report on Form 10-K for the Fiscal Year ended December 28, 2001 of Spherion Corporation;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Spherion Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Roy G. Krause
Roy G. Krause
August 14, 2002

RECEIVED
OFFICE OF THE SECRETARY
AUG 14 2002

STATE OF Fla.
COUNTY OF Broward

Subscribed and sworn to before me on this 14th day of August, 2002, by Roy G. Krause.

Catherine A. Duimet
(Signature of Notary Public)
CATHERINE A. DUIMET
(Print Name)

My Commission Expires: NOV. 2, 2002
Personally Known OR Produced Identification
Type of Identification Produced: _____

OFFICIAL NOTARY SEAL
CATHERINE A. DUIMET
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC77749
MY COMMISSION EXP. NOV. 2, 2002