

Mail Stop 3720

October 5, 2006

Mr. John Horan
Chief Financial Officer
Ablest Inc.
1511 N. Westshore Boulevard, Suite 900
Tampa, Florida 33607

**Re: Ablest Inc.
Form 10-K for Fiscal Year Ended December 25, 2005
Filed March 10, 2006
File No. 1-10893**

Dear Mr. Horan:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel
Assistant Director