

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

Mail Stop 3720

February 7, 2008

## Via U.S. Mail and Fax

Ms. Amy Bobbitt Chief Accounting Officer Comsys IT Partners, Inc. 4400 Post Oak Parkway Suite 1800 Houston, TX 77027

Re: Comsys IT Partners, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2006

Filed March 12, 2007 File No. 0-27792

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

Sincerely,

/s/ Larry Spirgel
Assistant Director