



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 24, 2009

Via U.S. Mail and facsimile to (480) 777-6601

Ms. Amy Bobbitt  
Senior Vice President and 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 28, 2008  
Filed March 11, 2009  
File No. 000-27792**

Dear Ms. Bobbitt:

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

Sincerely,

/s/ Larry Spigel  
Larry Spigel  
Assistant Director