

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

Mail Stop 3720

September 20, 2006

<u>Via U.S. Mail</u> Mr. Rick J. Filippelli Vice President, Finance, Chief Financial Officer 300 Atrium Drive Somerset NJ 08873

> RE: TeamStaff, Inc Form 10-K for Fiscal Year Ended September 30, 2005 Filed December 21, 2005

> > Forms 10-Q for Fiscal Quarters Ended December 31, 2005 and March 31, 2006 File No. 0-18492

Dear Mr. Filippelli:

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