



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 12, 2009

**Via U.S. Mail and Fax (360-828-0701)**

Mr. James D. Miller  
Vice President-Finance, Treasurer and Secretary  
Barrett Business Services, Inc.  
8100 NE Parkway Drive, Suite 200  
Vancouver, WA 98662

**Re: Barrett Business Services, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed March 17, 2008  
File No. 033-61804**

Dear Mr. Miller:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director