



September 1, 2011

Submitted on EDGAR under "CORRESP"

Mr. Larry Spigel  
Assistant Director  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Subject: Barrett Business Services, Inc.  
Form 10-K for the fiscal year ended December 31, 2010  
Filed April 1, 2011  
File No. 0-21886

Dear Mr. Spigel:

We are in receipt of your letter dated August 23, 2011, regarding the subject filing. Although we hope to be in a position to respond sooner, we request an extension to provide our written responses (filed on EDGAR) until September 21, 2011.

Very truly yours,

A handwritten signature in dark ink, appearing to read "J. D. Miller", is written over a light gray rectangular background.

James D. Miller  
Vice President-Finance

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