



December 9, 2011

Submitted on EDGAR under "CORRESP"

Ms. Kathryn Jacobson, Staff Accountant  
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 Ms. Jacobson:

As discussed in our telephone call today, we are requesting until December 14, 2011, to provide our written response to the comments contained in the letter.

Very truly yours,

A handwritten signature in cursive script, appearing to read "James D. Miller".

James D. Miller  
Vice President-Finance

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