



DIVISION OF  
CORPORATION FINANCE

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

April 14, 2011

Mr. Michael J. Van Handel  
Executive Vice President and Chief Financial Officer  
Manpower, Inc.  
100 Manpower Place  
Milwaukee, WI 53212

RE: **Manpower, Inc.**  
**Form 10-K for the year ended December 31, 2010**  
**Filed February 24, 2011**  
**File No. 1-10686**

Dear Mr. Van Handel:

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

Sincerely,

/s/Larry Spigel  
Assistant Director