



Manpower  
5301 N. Ironwood Road  
Milwaukee  
Wisconsin 53217  
USA

T: +1 414 906 7556  
F: +1 414 906 XXXX

[www.manpower.com](http://www.manpower.com)

July 24, 2006

Mr. Larry Spigel  
Assistant Director  
U. S. Securities and Exchange Commission  
Mail Stop 3720  
100 F Street, NE  
Washington, DC 20549

Re: Manpower Inc.  
Form 10-K for the fiscal year ended December 31, 2005  
Filed February 28, 2006

Form 10-Q for the quarter ended March 31, 2006  
File No. 1-10686

Dear Mr. Spigel:

We have received your comment letter dated July 5, 2006. Given the timing of our second quarter close and related Form 10-Q filing requirement, we would like to request an extension in responding to your comment letter until August 3, 2006.

Sincerely,

MANPOWER INC.

/s/ Michael J. Van Handel

Michael J. Van Handel  
Executive Vice President,  
Chief Financial Officer and Secretary