

January 2008

**SPHERION CORPORATION CODE OF ETHICS FOR CHIEF EXECUTIVE
OFFICER AND SENIOR FINANCIAL OFFICERS**

The Board of Directors of Spherion Corporation (the "Company") has developed and adopted the following code of ethics for its chief executive officer and its senior financial officers, or persons performing similar functions (the "Code of Ethics").

You agree to:

(a) Engage in and promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;

(b) Avoid conflicts of interest and to disclose to the Vice President Legal any material transaction or relationship that reasonably could be expected to give rise to such a conflict;

(c) Take all reasonable measures to protect the confidentiality of non-public information about the Company or its subsidiaries and their customers obtained or created in connection with your activities and to prevent the unauthorized disclosure of such information unless required by applicable law or regulation or legal or regulatory process;

(d) Produce full, fair, accurate, timely, and understandable disclosure in reports and documents that the Company or its subsidiaries files with, or submits to, the Securities and Exchange Commission and other regulators and in other public communications made by the Company or its subsidiaries;

(e) Comply with applicable governmental laws, rules and regulations;

(f) Refrain from directly or indirectly taking any action to fraudulently influence, coerce, manipulate or mislead the Company's independent public auditors for the purpose of rendering the Company's financial statements misleading; and

(g) Promptly report any possible violation of the Code of Ethics to the Company's Vice President Legal.

You understand that you will be held accountable for your adherence to the Code of Ethics. Your failure to observe the terms of the Code of Ethics may

result in disciplinary action, up to and including termination of employment. Violations of the Code of Ethics may also constitute violations of law and may result in civil and criminal penalties for you, your supervisors and/or the Company.

If you have any questions regarding the best course of action in a particular situation, you should promptly contact the Vice President Legal.

ACKNOWLEDGEMENT/CERTIFICATION

I acknowledge that I have received and read the Spherion Corporation Code of Ethics for Chief Executive Officer and Senior Financial Officers, and understand my obligations as an employee to comply with the Code of Ethics and agree to comply therewith. I understand that my agreement to comply with the Code of Ethics does not constitute a contract of employment.

Signature: _____

Print Name: _____

Date: _____

This signed and completed form must be returned to the Vice President Legal.