

1268



# MPS Group™

Legal Department  
904-360-2500  
904-360-2506 fax

August 14, 2002

**VIA FACSIMILE 202-824-5090  
AND FEDERAL EXPRESS  
TRACKING NO.: 7919 0668 5620**

Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549-0609

Re: MPS Group, Inc. – Commission Order 4-460

Dear Mr. Katz:

Enclosed are the written statements, under oath, of MPS Group, Inc.'s Chief Executive Officer and Chief Financial Officer contemplated by the Commission's order (File No. 4-460) dated June 27, 2002 pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934. The telecopy of these statements is being followed by an original.

Please do not hesitate to contact me if you have any questions or require further information.

Sincerely,

Gregory D. Holland  
Vice President, Chief Legal Officer and Secretary

GDH:kec

Enclosure

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**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, Robert P. Crouch, Senior Vice President and Chief Financial Officer of MPS Group, Inc. ("the Company"), state and attest that:

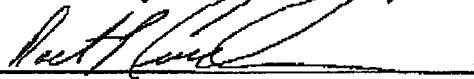
(1) To the best of my knowledge, based upon a review of the covered reports of the Company, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).


(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2001 filed with the Commission;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of the Company filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

  
 Robert P. Crouch  
 Sr. Vice President and Chief Financial Officer  
 August 14, 2002

Subscribed and sworn to before me this 14th day of August 2002.

  
 Notary Public

My Commission Expires: April 22, 2006

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 AUG 14 2002



Sherri Adams  
 MY COMMISSION # DD111162 EXPIRES  
 April 22, 2006  
 BONDED THRU TROY FAIR INSURANCE, INC.