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According to Mergis Group Survey, Accounting and Finance Professionals' Overall Confidence Declines

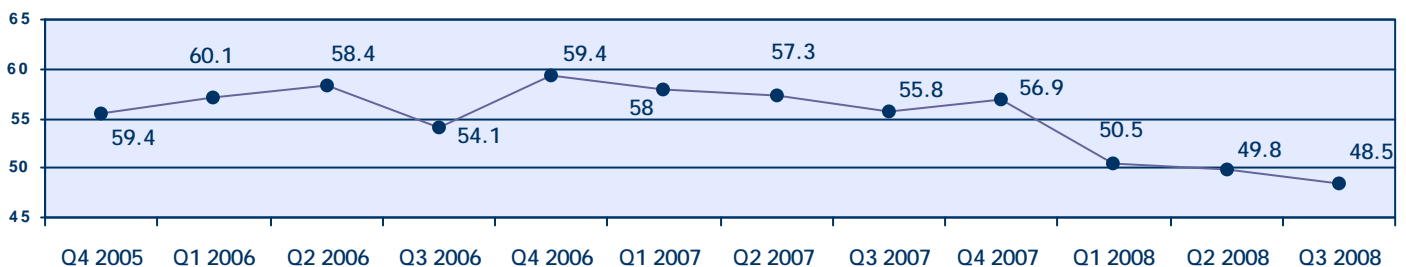
FORT LAUDERDALE, Fla., October 23, 2008 — The Accounting and Finance Employee Confidence Index, a measure of overall confidence among U.S. accounting and finance workers, decreased 1.3 points to 48.5 in the third quarter of 2008, reaching its lowest level since the survey began in 2005, according to a recent survey commissioned by The Mergis Group® and conducted by Harris Interactive®. The survey reflects a continued decline in workers' overall confidence as a result of concerns about the current job market, their ability to find a new job and increased doubt in the future of their current employers.

Results from the Accounting & Finance Employment Report:

- Sixty-four percent of accounting and finance workers believe the economy is getting weaker, a decrease of six percentage points from the second quarter of 2008.
- Forty-one percent of accounting and finance workers report that they are likely to look for a new job, up seven percentage points from the previous quarter; yet only 48 percent of workers are confident in their ability to find a new position, reflecting a 12 percentage point decrease from the second quarter.
- Sixty-seven percent of accounting and finance workers surveyed are confident in their current employers' future, a decrease of three percentage points from the second quarter of 2008.

"Market uncertainty has certainly increased in the third quarter as a result of the existing situation within the financial services sector. As expected, this uncertainty has affected accounting and finance workers' confidence," stated Jack Causa, senior vice president and group executive for The Mergis Group. "Though we anticipate seeing the continued effects persist throughout the fourth quarter, we remain encouraged by the sector's demand for accounting talent and its growth potential as developments continue in reporting regulations. We also foresee the emergence of new candidate opportunities in response to the government's intervention with financial institutions. Additionally, we have had success in placing financial services professionals in alternative industries where transferable skills can be parlayed into new career opportunities."

Quarterly Accounting & Finance Occupational Index



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3Q 2008 Employment Report Results: Accounting & Finance		<u>Accounting & Finance Workers</u>			<u>U.S. Workers</u>		
		<i>2Q 2008</i>	<i>3Q 2008</i>	<i>% Point Change</i>	<i>2Q 2008</i>	<i>3Q 2008</i>	<i>% Point Change</i>
Economy	Getting stronger	7%	10%	+3	7%	8%	+2
	Staying same	23%	26%	+3	23%	24%	+3
	Getting weaker	70%	64%	-6	70%	68%	-4
Job Availability	More jobs	13%	11%	-2	13%	11%	-1
	Same amount	28%	34%	+6	28%	28%	-2
	Fewer jobs	59%	55%	-4	59%	61%	+2
Ability to Find New Job	Confident	60%	48%	-12	60%	49%	-2
	Neutral	26%	36%	+10	26%	32%	+1
	Not Confident	15%	15%	0	15%	19%	+1
Future of Current Employer	Confident	70%	67%	-3	70%	65%	+1
	Neutral	21%	19%	-2	21%	23%	0
	Not Confident	9%	13%	+4	9%	12%	-1
Likelihood to Lose Job	Likely	14%	15%	+1	14%	13%	0
	Neutral	11%	9%	-2	11%	11%	0
	Not Likely	75%	76%	+1	75%	76%	0
Look for New Job	Likely	34%	41%	+7	34%	35%	0
	Neutral	11%	11%	0	11%	11%	0
	Not Likely	55%	48%	-7	55%	54%	0

About the Spherion Employment Report

As part of the Spherion® Emerging Workforce® Series of employment surveys, the quarterly Accounting and Finance Employment Report provides a snapshot of the latest workforce trends among accounting and finance professionals across the country. Three key indices are measured: the *Spherion Job Security Index*, which captures how likely respondents think it is that they will lose their job or that their job will be eliminated in the next 12 months; the *Spherion Job Transition Index*, which captures how likely respondents are to look for a new job in the next 12 months and the *Employee Confidence Index* that measures employees' overall confidence in the economy, their employer and their ability to find other employment. The Employee Confidence Index is calculated from the results of four components that reflect these aspects of employee confidence. For each component item a 'score' is calculated by taking the difference of the percentage of positive responses and the percentage of negative responses. These four scores are then averaged to indicate an overall level of employee confidence and are scaled from 0 (no confidence) to 100 (complete confidence). A reading above 50 indicates a positive confidence level.

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Methodology

The 2008 Mergis[®] Accounting & Finance Employment Report for the first quarter was conducted online within the United States by Harris Interactive on behalf of The Mergis Group[®] between July 7-9, July 15-17, August 6-8, August 12-14, September 2-4, September 10-12, 2008. This survey was conducted among a U.S. sample of 8,646 employed adults, aged 18 years and older, of whom 373 work in accounting and finance positions. Results were weighted as needed for age, sex, race/ethnicity, income, education and region. Propensity score weighting was also used to adjust for respondents' propensity to be online.

All sample surveys and polls, whether or not they use probability sampling, are subject to multiple sources of error which are most often not possible to quantify or estimate, including sampling error, coverage error, error associated with nonresponse, error associated with question wording and response options, and post-survey weighting and adjustments. Therefore, Harris Interactive avoids the words "margin of error" as they are misleading. All that can be calculated are different possible sampling errors with different probabilities for pure, unweighted, random samples with 100% response rates. These are only theoretical because no published polls come close to this ideal.

Respondents for this survey were selected from among those who have agreed to participate in Harris Interactive surveys. The data have been weighted to reflect the composition of the U.S. adult population. Because the sample is based on those who agreed to be invited to participate in the Harris Interactive online research panel, no estimates of theoretical sampling error can be calculated.

About The Mergis Group

The Mergis Group is a leading professional placement firm that specializes in recruiting for positions in finance and accounting, engineering and manufacturing, sales and marketing, legal and human resources. The firm provides recruiting services to Fortune 500 and small and mid-sized companies through its network of 38 offices nationally.

The Mergis Group is a division of Spherion Corporation (NYSE:SFN). For more information, please visit www.mergisgroup.com.

About Harris Interactive

Harris Interactive[®] is a global leader in custom market research. Powered by science and technology, the company provides innovative research, insights and strategic advice to help its clients make more confident decisions which lead to measurable and enduring improvements in performance. Harris Interactive serves clients globally through its North American, European and Asian offices, and through a network of independent market research firms. For more information, please visit www.harrisinteractive.com.

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