SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-Q/A

[X] Quarterly Report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 for the quarterly period ended:

June 30, 1997

or

[ ] Transition Report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 for the transition period from: ______to______

Commission file number: 1-10686

MANPOWER INC.
(Exact name of registrant as specified in its charter)

Wisconsin	39-1672779
(State or other jurisdiction of incorporation)	(IRS Employer Identification No.

5301 N. Ironwood Road Milwaukee, Wisconsin	53217
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, Including area code: (414) 961-1000

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes [X] No

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Class	Shares Outstanding at June 30, 1997
Common Stock, $.01 par value	81,893,933

EXPLANATORY NOTE

This Form 10-Q/A is being filed for the purpose of correcting an inadvertent transposition of numbers in the Operating Profit line item in the Consolidated Statements of Operations and an inadvertent transcription error in the EPS "As reported" line item in Note 2 to the Consolidated Financial Statements and several other non-material errors in the EDGAR filed copy of the Company's Quarterly Report on Form 10-Q for the quarter ended June 30, 1997.

MANPOWER INC. AND SUBSIDIARIES

INDEX

PART I - FINANCIAL INFORMATION

Item 1 - Financial Statements

MANPOWER INC. AND SUBSIDIARIES

Consolidated Balance Sheets (Unaudited)
(in thousands)

ASSETS

	June 30, 1997	Dec. 31, 1996
CURRENT ASSETS:		
Cash and cash equivalents	$ 116,080	$ 180,553
Accounts receivable, less allowance for doubtful accounts of $35,289 and $33,526, respectively	1,286,688	1,167,468
Prepaid expenses and other assets	57,281	42,913
Future income tax benefits	50,841	48,151
Total current assets	1,510,890	1,439,085
OTHER ASSETS:		
Investments in licensees	31,213	29,409
Other assets	171,600	162,390
Total other assets	202,813	191,799
PROPERTY AND EQUIPMENT:		
Land, buildings, leasehold improvements and equipment	302,621	302,547
Less: accumulated depreciation and amortization	184,629	181,168
Net property and equipment	117,992	121,379
Total assets	$1,831,695	$1,752,263

The accompanying notes to consolidated financial statements are an integral part of these balance sheets.

MANPOWER INC. AND SUBSIDIARIES

Consolidated Balance Sheets (Unaudited)
(in thousands, except share data)

LIABILITIES AND STOCKHOLDERS' EQUITY

	June 30, 1997	Dec. 31, 1996
CURRENT LIABILITIES:		
Payable to banks	$ 49,152	$ 24,375
Accounts payable	263,651	235,466
Employee compensation payable	51,535	60,222
Accrued liabilities	95,361	87,444
Accrued payroll taxes and insurance	218,460	195,194
Value added taxes payable	173,174	174,624
Income taxes payable	13,457	30,945
Current maturities of long-term debt	1,264	2,986
Total current liabilities	866,054	811,256
OTHER LIABILITIES:		
Long-term debt	129,287	100,848
Other long-term liabilities	234,647	239,453
Total other liabilities	363,934	340,301
STOCKHOLDERS' EQUITY:		
Preferred stock, $.01 par value, authorized 25,000,000 shares, none issued	--	--
Common stock, $.01 par value, authorized 125,000,000 shares, issued 82,661,233 and 82,206,446 shares, respectively	827	822
Capital in excess of par value	1,589,014	1,579,868
Accumulated deficit	(937,288)	(998,230)
Cumulative translation adjustments	(26,452)	21,476
Treasury stock at cost, 767,300 and 101,700 shares, respectively	(24,394)	(3,230)
Total stockholders' equity	601,707	600,706
Total liabilities and stockholders' equity	$1,831,695	$1,752,263

The accompanying notes to consolidated financial statements are an integral part of these balance sheets.

MANPOWER INC. AND SUBSIDIARIES

Consolidated Statements of Operations (Unaudited)
(in thousands, except per share data)

	3 Months Ended June 30,		6 Months Ended June 30,	
	1997	1996	1997	1996
Revenues from services	$1,792,216	$1,460,624	$3,313,218	$2,769,791
Cost of services	1,473,066	1,191,364	2,717,413	2,255,892
Gross profit	319,150	269,260	595,805	513,899
Selling and administrative expenses	257,028	218,612	493,329	427,773
Operating profit	62,122	50,648	102,476	86,126
Interest and other (income) expenses	1,090	(8,773)	1,756	(8,984)
Earnings before income taxes	61,032	59,421	100,720	95,110
Provision for income taxes	20,140	20,819	33,229	33,313
Net earnings	$40,892	$38,602	$67,491	$61,797
Net earnings per share	$ .49	$ .46	$ .81	$ .74
Dividends declared per share	$ .08	$ .07	$ .08	$ .07
Weighted average common shares	83,134	83,144	83,159	82,976

The accompanying notes to consolidated financial statements
are an integral part of these statements.

MANPOWER INC. AND SUBSIDIARIES

Supplemental Systemwide Information (Unaudited)
(in thousands)

	3 Months Ended June 30,		6 Months Ended June 30,	
	1997	1996	1997	1996
Systemwide Sales	$2,190,112	$1,794,139	$4,040,696	$3,421,240

Systemwide information represents the total of Company-owned branches and franchises.

MANPOWER INC. AND SUBSIDIARIES

Consolidated Statements of Cash Flows (Unaudited)
(in thousands)

	6 Months Ended June 30, 1997	6 Months Ended June 30, 1996
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net earnings	$67,491	$61,797
Adjustments to reconcile net earnings to net cash by operating activities:		
Depreciation	18,006	15,378
Amortization of intangible assets	1,984	1,555
Deferred income taxes	(2,690)	6,150
Provision for doubtful accounts	6,702	5,862
Gain on sale of securities	--	(8,452)
Changes in operating assets and liabilities:		
Accounts receivable	(213,439)	(94,743)
Other assets	(20,789)	(1,264)
Other liabilities	97,344	21,800
Cash (used) provided by operating activities	(45,391)	8,083
CASH FLOWS FROM INVESTING ACTIVITIES:		
Capital expenditures	(39,107)	(33,436)
Purchases of businesses	--	(31,206)
Proceeds from the sale of property and equipment	1,096	933
Proceeds from sale of securities	--	8,452
Cash used in investing activities	(38,011)	(55,257)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net change in payable to banks	28,298	(7,519)
Proceeds from long-term debt	29,074	21,614
Repayment of long-term debt	(1,711)	(789)
Dividends paid	(6,549)	(5,735)
Repurchase of common stock	(21,164)	--
Cash provided by financing activities	27,948	7,571
Effect of exchange rate changes on cash	(9,019)	(5,784)
Net change in cash and cash equivalents	(64,473)	(45,387)
Cash and cash equivalents, beginning of period	180,553	142,773
Cash and cash equivalents, end of period	$116,080	$97,386
SUPPLEMENTAL CASH FLOW INFORMATION:		
Interest paid	$4,230	$5,507
Income taxes paid	$46,706	$34,715

The accompanying notes to consolidated financial statements are an integral part of these statements.

Notes to Consolidated Financial Statements (Unaudited)

For the Six Months Ended June 30, 1997 and 1996

(1)Basis of Presentation

Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted pursuant to the rules and regulations of the Securities and Exchange Commission, although the Company believes that the disclosures are adequate to make the information presented not misleading. These consolidated financial statements should be read in conjunction with the consolidated financial statements included in the Company's latest annual report on Form 10-K for the year ended December 31, 1996.

(2)Accounting Policies

In February of 1997, the Financial Accounting Standards Board issued SFAS No. 128, "Earnings per Share." This Statement revises the computation and presentation of earnings per share and will be adopted by the Company in the fourth quarter of 1997. Had the Company adopted this Statement for the six months ended June 30, 1997 and 1996, basic and diluted earnings per share would have been as follows:

	3 Months Ended June 30,		6 Months Ended June 30,	
	1997	1996	1997	1996
As reported on Statements of Operations	$.49	$.46	$.81	$.74
As calculated under SFAS No. 128 -				
Basic earnings per share	$.50	$.47	$.82	$.75
Diluted earnings per share	$.49	$.46	$.81	$.74

(3)Operational Results

The information furnished reflects all adjustments which, in the opinion of management, are necessary for a fair statement of the results of operations for the periods presented. Such adjustments are of a normal recurring nature.

(4)Income Taxes

The provision for income taxes has been computed using the estimated annual effective tax rate based on the information available as of June 30, 1997. The Company is currently assessing the impact of a corporate tax increase in France announced on July 22, 1997. This increase, retroactive to January 1, 1997, could result in a higher tax rate in the second half of 1997.

(5)Dividend

On April 28, 1997, the Company's Board of Directors declared a cash dividend of $.08 per share which was paid on June 16, 1997 to shareholders of record on May 28, 1997.

Item 2 - Management's Discussion and Analysis of Financial Condition and Results of Operations

Operating Results - Three Months Ended June 30, 1997 and 1996

Second quarter 1997 revenues increased 22.7 % to $1,792.2 million. Revenues were unfavorably impacted 5.8% in the second quarter by currency exchange rates. Volume, as measured by billable hours of branch operations, increased 27.7% in the quarter. All of the Company's major markets experienced revenue increases, including the United States (14.7 %), France (33.6% in French Francs) and Manpower-United Kingdom (18.0% in Pound Sterling).

Cost of services, which consists of payroll and related expenses of temporary workers, increased as a percentage of revenues to 82.2% in the second quarter of 1997 from 81.6% in the second quarter of 1996. During 1996, government employment incentive programs in certain of the Company's European markets reduced payroll taxes, resulting in the lower cost of services. Without the impact of these programs, cost of services as a percentage of revenues in 1996 is comparable to the 1997 amount.

Selling and administrative expenses increased 17.6%, but decreased as a percentage of revenue to 14.3% in the second quarter of 1997 from 15.0% in the second quarter of 1996. This decrease reflects the improved leveraging of overhead costs with volume growth, primarily in France.

Net interest and other was $1.1 million of expense in the second quarter of 1997 compared to income of $8.8 million in the second quarter of 1996. During the second quarter of 1996, the Company recorded an $8.5 million gain on proceeds received from an equity interest and note related to the sale of Blue Arrow Personnel Services Limited in 1991. The Company had previously deferred recognition of the equity interest and the note due to uncertainties regarding their eventual realization. The remaining difference between years is primarily due to changes in net interest, which was expense of $848,000 in the second quarter of 1997 compared to income of $534,000 in the second quarter of 1996. This change in net interest is primarily the result of an increase in interest expense caused by higher worldwide borrowing levels.

The Company provided income taxes at an estimated rate of 33.0% which is equal to the expected annual effective rate for 1997, based on the information available at June 30, 1997, and the Company's effective income tax rate for 1996. The Company is currently assessing the impact of a corporate tax increase in France announced on July 22, l997. This increase, retroactive to January 1, 1997, could result in a higher tax rate in the second half of 1997.

Net earnings per share was $.49 in the second quarter of 1997, compared to net earnings per share of $.46 in the second quarter of 1996. The 1996 earnings included non-recurring gains, net of taxes, of $.06 per share on the sale of the Company's equity interest discussed above.

Operating Results - Six Months Ended June 30, 1997 and 1996

Revenues for the first six months of 1997 increased 19.6% to $3,313.2 million. Revenues were unfavorably impacted 5.5% during the first six months by currency exchange rates. Volume, as measured by billable hours of branch operations, increased 25.1% for the six month period. All of the Company's major markets experienced revenue increases, including the United States (13.5%), France (30.0% in French Francs) and Manpower-United Kingdom (13.5% in Pound Sterling).

Cost of services, which consists of payroll and related expenses of temporary workers, increased as a percentage of revenues to 82.0% in the first six months of 1997 from 81.4% in the first six months of 1996. As discussed above, government employment incentive programs in certain of the Company's European markets reduced payroll taxes in 1996. Without the impact of these programs, cost of services as a percentage of revenues in 1996 is comparable to the 1997 amount.

Selling and administrative expenses increased 15.3%, but decreased as a percentage of revenues to 14.9% in the first six months of 1997 from 15.4% in the first six months of 1996. This decrease reflects the improved leveraging of overhead costs with volume growth, primarily in France.

Net interest and other totaled $1.8 million of expense in the first six months of 1997 compared to $9.0 million of income in the first six months of 1996. As discussed above, the Company recorded an $8.5 million gain in the second quarter of 1996. The remaining change is primarily due to changes in net interest, which was $704,000 of expense in the first six months of 1997 compared to $1.2 million of income in the first six months of 1996. This change in net interest is primarily the result of an increase in interest expense caused by higher worldwide borrowing levels.

The Company provided income taxes at an estimated rate of 33.0% which is equal to the expected annual effective rate of 1997, based on the information available at June 30, 1997, and the Company's effective income tax rate for 1996. The Company is currently assessing the impact of a corporate tax increase in France announced on July 22, 1997. This increase, retroactive to January 1, 1997 could result in a higher tax rate in the second half of 1997.

Net earnings per share was $.81 for the first six months of 1997 compared to net earnings per share of $.74 for the first six months of 1996. The 1996 earnings included non-recurring gains, net of taxes, of $.06 per share on the sale of the Company's equity interest discussed above.

Liquidity and Capital Resources

Cash used by operating activities was $45.4 million in the first six months of 1997 compared to cash provided by operating activities of $8.1 million in the first six months of 1996. The change reflects the increase in working capital requirements of $136.9 million in the first six months of 1997 compared to $74.2 million in the first six months of 1996. Cash provided by operating activities before the changes in working capital requirements was $91.5 million in the first six months of 1997 compared to $82.3 million in the first six months of 1996, due primarily to the increased earnings level in 1997.

Capital expenditures were $39.1 million in the first six months of 1997 compared to $33.4 million during the first six months of 1996. These expenditures primarily consist of computer software and equipment and office furniture to be used in the branch office network.

During the first six months of 1996, the Company acquired A Teamwork Sverige AB (subsequently renamed Manpower Teamwork Sverige AB), the largest employment services organization in Sweden, and several United States franchises. Total cash paid for these acquisitions, net of cash acquired, was $31.2 million. There were no significant acquisitions during the first six months of 1997. During 1996, the Company had cash proceeds of $8.5 million from the sale of its equity interests discussed above.

Net cash from additional borrowings was $55.7 million in the first six months of 1997 compared to $13.3 million in the first six months of 1996. The additional borrowings were used primarily to support the working capital growth in both years, and the repurchase of the Company's common stock in 1997. The Company repurchased 665,600 shares of stock during the first six months of 1997, at a cost of $21.2 million. These shares were purchased under the 1996 Board of

Directors' authorization.

Accounts receivable increased to $1,286.7 million at June 30, 1997 from $1,167.5 million at December 31, 1996. This change is due to the increased sales level in all of the Company's major markets, offset by the impact of foreign exchange rates during the first six months which reduced receivables by $82.7 million.

As of June 30, 1997, the Company had borrowings of $74.2 million and letters of credit of $57.0 million outstanding under its $275 million U.S. revolving credit facility, and borrowings of $51.2 million outstanding under its U.S. commercial paper program. The commercial paper borrowings have been classified as long-term debt due to the availability to refinance them on a long-term basis under the revolving credit facility.

The Company and some of its foreign subsidiaries maintain separate lines of credit with foreign financial institutions to meet short-term working capital needs. As of June 30, 1997, such lines totaled $148.7 million, of which $99.6 million was unused.

On April 28, 1997, the Company's Board of Directors declared a cash dividend of $.08 per share which was paid on June 16, 1997 to shareholders of record on May 28, 1997.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

MANPOWER INC.

(Registrant)

Date: October 9, 1997

/s/ Michael J. Van Handel

Michael J. Van Handel
Vice President
Chief Accounting
Officer & Treasurer
(Signing on behalf of the Registrant
and as Principal Accounting Officer)