

June 8, 2006

Mail Stop 4561

Ernest J. Mrozek
President and Chief Financial Officer
The ServiceMaster Company
3250 Lacey Road, Suite 600
Downers Grove, IL 60515

**Re: The ServiceMaster Company
Form 10-K for the year ended December 31, 2005
Filed February 28, 2006
File No. 1-14762**

Dear Mr. Mrozek:

We have reviewed your response letter dated May 12, 2006 and have the following additional comment. This comment should be addressed in all future filings with the Commission.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Notes to Consolidated Financial Statements

Significant Accounting Policies

Revenue, page 28

1. We have read and considered your response to comment 3. Please tell us how you plan to revise the description of your revenue recognition policies in future filings to clarify how you are applying the proportional performance method to your service revenues.

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Ernest J. Mrozek
The ServiceMaster Company
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As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter with your proposed revisions that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

You may contact Kristi Beshears at (202) 551-3429 or me at (202) 551-3498 if you have questions.

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant