

July 20, 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  
Form 10-Q for the quarter ended March 31, 2006  
File No. 001-14762

Dear Mr. Mrozek:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant