

July 27, 2009

Mail Stop 3010

Mr. Steven J. Martin
Senior Vice President and Chief Financial Officer
The ServiceMaster Company
860 Ridge Lake Boulevard
Memphis, TN 38120

Re: The ServiceMaster Company
Form 10-K for the year ended December 31, 2008
Filed March 31, 2009
Form 10-Q for the quarter ended March 31, 2009
Filed May 15, 2009
File No. 1-14762

Dear Mr. Martin:

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

Sincerely,

Daniel L. Gordon
Branch Chief