



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

May 1, 2017

Via E-mail

Mr. Anthony DiLucente
Chief Financial Officer
ServiceMaster Global Holdings, Inc.
860 Ridge Lake Boulevard
Memphis, Tennessee 38120

**Re: ServiceMaster Global Holdings, Inc.
Form 10-K for the fiscal year ended December 31, 2016
Filed on February 24, 2017
File No. 001-36507**

Dear Mr. DiLucente:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action, or absence of action by the staff.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone
Staff Accountant
Office of Real Estate and
Commodities