

Mail Stop 4561

January 4, 2007

Mr. James L. DiStefano
Chief Financial Officer
Healthcare Services Group, Inc.
3220 Tillman Drive
Suite 300
Bensalem, PA 19020

Re: Healthcare Services Group, Inc.
Form 10-K for the year ended December 31, 2005
Filed February 22, 2006
File No. 000-12015

Dear Mr. DiStefano:

We have completed our review of the forms listed above and related filings and have no further comments at this time.

Sincerely,

Steven Jacobs
Accounting Branch Chief