

October 30, 2009

Mail Stop 3010

Mr. Harry J. Cynkus  
Chief Financial Officer  
Rollins, Inc.  
2170 Piedmont Road, N.E.  
Atlanta, Georgia 30324

**Re: Rollins, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Forms 10-Q for the quarters ended March 31 and June 30, 2009**  
**File No. 001-04422**

Dear Mr. Cynkus:

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

Sincerely,

Kristi Marrone  
Staff Accountant