

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