

Mail Stop 4561

March 31, 2009

Via U.S. Mail and Facsimile 215.639.2152

Mr. Richard W. Hudson  
Chief Financial Officer  
Healthcare Services Group, Inc.  
3220 Tillman Drive  
Suite 300  
Bensalem, PA 19020

**Re: Healthcare Services Group, Inc.  
Form 10-K for fiscal year ended December 31, 2007  
Filed February 19, 2008  
Definitive Proxy Statement – Form 14A  
Filed April 7, 2008  
File No. 0-12015**

Dear Mr. Hudson:

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

Sincerely,

Robert Telewicz  
Senior Staff Accountant