



DIVISION OF  
CORPORATION FINANCE

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

July 19, 2024

Andrew Brophy  
Principal Financial Officer  
HEALTHCARE SERVICES GROUP INC  
3220 Tillman Drive, Suite 300  
Bensalem, PA 19020

**Re: HEALTHCARE SERVICES GROUP INC**  
**Form 10-K filed February 14, 2024**  
**DEF 14A filed April 26, 2024**  
**File No. 000-12015**

Dear Andrew Brophy:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Industrial Applications and  
Services