

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