



DIVISION OF  
CORPORATION FINANCE

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

February 24, 2011

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, 2009**  
**Proxy Statement on Schedule 14A, filed March 16, 2010**  
**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,

Daniel L. Gordon  
Branch Chief