



DIVISION OF  
CORPORATION FINANCE

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

May 1, 2025

Kenneth Krause  
Chief Financial Officer  
ROLLINS INC  
2170 Piedmont Road, N.E.  
Atlanta, Georgia 30324

**Re: ROLLINS INC**  
**Registration Statement on Form S-4**  
**Filed April 25, 2025**  
**File No. 333-286769**

Dear Kenneth Krause:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Eddie Kim at 202-551-8713 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: David S. Huntington