

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

April 14, 2015

<u>Via E-mail</u> Mr. Harry J. Cynkus Chief Financial Officer Rollins, Inc. 2170 Piedmont Road, N.E. Atlanta, GA 30324

Re: Rollins, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2014

Filed February 25, 2015

File No. 1-04422

Dear Mr. Cynkus:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jaime G. John

Jaime G. John Branch Chief