



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

DIVISION OF  
CORPORATION FINANCE

August 21, 2019

Via E-mail  
Mr. Paul E. Northen  
Chief Financial Officer  
Rollins, Inc.  
2170 Piedmont Road, N.E.  
Atlanta, GA 30324

**Re: Rollins, Inc.**  
**Form 10-Q for the quarterly period ended March 31, 2019**  
**Exhibit Nos. 10.1, 10.2 and 10.3**  
**Filed April 26, 2019**  
**File No. 001-04422**

Dear Mr. Northen:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance