



DIVISION OF
CORPORATION FINANCE

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

July 6, 2006

Via US Mail and Facsimile

Mr. L. Frederick Sutherland
Aramark Corporation
Aramark Tower
1101 Market Street
Philadelphia, PA 19107

Re: Aramark Corporation
Form 10-K for the year ended September 30, 2006
Commission File Number: 001-16807

Dear Mr. Sutherland:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief