



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

DIVISION OF
CORPORATION FINANCE

February 24, 2017

Stephen P. Bramlage, Jr.
Chief Financial Officer
Aramark
Aramark Tower
1101 Market Street
Philadelphia, Pennsylvania 19107

Re: Aramark
Form 10-K for Fiscal Year Ended September 30, 2016
Filed November 23, 2016
Form 8-K
Furnished on November 15, 2016
File No. 001-36223

Dear Mr. Bramalage:

We have completed our review of your filings. 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.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief
Office of Transportation and Leisure