

Mail Stop 3561

May 21, 2008

Scott D. Farmer, Chief Executive Officer  
Cintas Corporation  
6800 Cintas Boulevard  
P.O. Box 625737  
Cincinnati, Ohio 45262-5737

**Re: Cintas Corporation**  
**Form 10-K for fiscal year ended May 31, 2007**  
**Filed July 30, 2007**  
**File No. 000-11399**

Dear Mr. Farmer:

We have no further comments. Please contact Edwin Kim at 202-551-3297 if you have any questions.

Sincerely,

John Reynolds  
Assistant Director