



DIVISION OF  
CORPORATION FINANCE

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

February 26, 2020

J. Michael Hansen  
Chief Financial Officer  
Cintas Corporation  
6800 Cintas Boulevard  
P.O.Box 625737  
Cincinnati, Ohio 45262

**Re: Cintas Corporation**  
**Form 10-K for the Fiscal Year Ended May 31, 2019**  
**Filed July 26, 2019**  
**File No. 000-11399**

Dear Mr. Hansen:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Manufacturing