

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

January 14, 2022

J. Michael Hansen Chief Financial Officer Cintas Corporation 6800 Cintas Boulevard Cincinnati, OH 45262

Re: Cintas Corporation

Form 10-K for the Fiscal Year Ended May 31, 2021

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

cc: Brock Denton