



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

April 20, 2017

Via Email

Mr. Troy Rudd  
Chief Financial Officer  
AECOM  
1999 Avenue of the Stars, Suite 2600  
Los Angeles, CA. 90067

**Re: AECOM**  
**Form 10-K for Fiscal Year Ended September 30, 2016**  
**Filed November 16, 2016**  
**File No. 0-52423**

Dear Mr. Rudd:

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,

/s/ John Cash, *for*

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction