



DIVISION OF
CORPORATION FINANCE

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

August 24, 2021

W. Troy Rudd
Chief Executive Officer
AECOM
300 South Grand Avenue, 9th Floor
Los Angeles, California 90071

Re: AECOM

Form 10-K for the Fiscal Year Ended September 30, 2020

Filed November 19, 2020

Form 10-Q for the Fiscal Period Ended March 31, 2021

Filed May 12, 2021

File No. 000-52423

Dear Mr. Rudd:

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,

Division of Corporation Finance
Office of Trade & Services