



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