

SIMPSON THACHER & BARTLETT LLP
425 LEXINGTON AVENUE
NEW YORK, N.Y. 10017-3954
(212) 455-2000
FACSIMILE (212) 455-2948

VIA EDGAR

December 9, 2013

Re: Acceleration Request for ARAMARK Holdings Corporation
Registration Statement on Form S-1 (File No. 333-191057)

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Susan Block

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, we attach the requests of our client, ARAMARK Holdings Corporation, and of the underwriters that effectiveness of the above-referenced Registration Statement be accelerated to 2:00 p.m., EST on December 11, 2013, or as soon as practicable thereafter. **We ask, however, that the staff of the Securities and Exchange Commission not accelerate such effectiveness until we speak with you on that date.**

Please do not hesitate to call me at (212) 455-2948 with any questions.

Very truly yours,

/s/ Joseph H. Kaufman

Joseph H. Kaufman

ARAMARK Holdings Corporation
ARAMARK Tower
1101 Market Street
Philadelphia, PA 19107

December 9, 2013

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Susan Block

**Re: ARAMARK Holdings Corporation
Registration Statement on Form S-1
File No. 333-191057**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), ARAMARK Holdings Corporation (the "Registrant") hereby requests that the effective date of the above-referenced Registration Statement on Form S-1 of the Registrant (the "Registration Statement") be accelerated so that the Registration Statement may become effective at 2:00 p.m. EST on December 11, 2013, or as soon as possible thereafter. In this regard, the Registrant is aware of its obligations under the Act. Once the Registration Statement has been declared effective, we respectfully request that you confirm that event with our counsel, Joseph H. Kaufman at Simpson Thacher & Bartlett LLP, at (212) 455-2948.

The Registrant acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the staff of the Commission (the "Staff"), acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- the Registrant may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,
ARAMARK Holdings Corporation

By: /s/ Stephen R. Reynolds
Name: Stephen R. Reynolds
Title: Executive Vice President, General Counsel and
Secretary

Goldman, Sachs & Co.
J.P. Morgan Securities LLC
Credit Suisse Securities (USA) LLC
Morgan Stanley & Co. LLC
As representatives of the several Underwriters

c/o Goldman, Sachs & Co.
200 West Street
New York, New York 10282

VIA EDGAR

December 9, 2013

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: ARAMARK Holdings Corporation (the "Company")
Registration Statement on Form S-1 (File No. 333-191057)

Ladies and Gentlemen:

As representatives of the several underwriters of the Company's proposed public offering of common stock, we hereby join the Company's request that the effective date of the above-referenced Registration Statement be accelerated so that the above-referenced Registration Statement will be declared effective at 2:00 p.m. EST on December 11, 2013, or as soon thereafter as is practicable.

Pursuant to Rule 460 of the General Rules and Regulations of the Securities and Exchange Commission under the Securities Act of 1933, as amended, we wish to advise you that we have effected the following distribution of the Company's Preliminary Prospectus dated December 2, 2013, through the date hereof:

Preliminary Prospectus dated December 2, 2013:

8,223 copies to prospective underwriters, institutional investors, dealers and others

The undersigned advise that they have complied and will continue to comply, and that they have been informed by the participating underwriters and dealers that they have complied with and will continue to comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

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Very truly yours,

As Representatives of the several Underwriters

GOLDMAN, SACHS & CO.

By: /s/ Matt Leavitt

Name: Matt Leavitt

Title: Managing Director

J.P. MORGAN SECURITIES LLC

By: /s/ Jason Fournier

Name: Jason Fournier

Title: Managing Director

CREDIT SUISSE SECURITIES (USA) LLC

By: /s/ John B. Pilant

Name: John B. Pilant

Title: Managing Director

MORGAN STANLEY & CO. LLC

By: /s/ Ken Pott

Name: Ken Pott

Title: Managing Director

[Signature Page to Acceleration Request by Underwriters]