



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

DIVISION OF  
CORPORATION FINANCE

February 24, 2017

Stephen P. Bramlage, Jr.  
Chief Financial Officer  
Aramark  
Aramark Tower  
1101 Market Street  
Philadelphia, Pennsylvania 19107

**Re: Aramark  
Form 10-K for Fiscal Year Ended September 30, 2016  
Filed November 23, 2016  
Form 8-K  
Furnished on November 15, 2016  
File No. 001-36223**

Dear Mr. Bramalage:

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,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure