



DIVISION OF  
CORPORATION FINANCE

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

July 6, 2006

Via US Mail and Facsimile

Mr. L. Frederick Sutherland  
Aramark Corporation  
Aramark Tower  
1101 Market Street  
Philadelphia, PA 19107

**Re: Aramark Corporation**  
**Form 10-K for the year ended September 30, 2006**  
**Commission File Number: 001-16807**

Dear Mr. Sutherland:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief