



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0302

March 19, 2012

Via E-mail

Douglas A. Milroy
Chief Executive Officer
G&K Services, Inc.
5995 Opus Parkway
Minnetonka, MN 55343

**Re: G&K Services, Inc.
Form 10-K for the Year Ended July 2, 2011
Filed August 26, 2011
File No. 000-04063**

Dear Mr. Milroy:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spigel
Assistant Director