

Mail Stop 3561

May 23, 2006

By Facsimile and U.S. Mail

Scott D. Farmer  
Chief Executive Officer  
Cintas Corporation  
6800 Cintas Boulevard  
P.O. Box 625737  
Cincinnati, Ohio 45262-5737

**Re: Cintas Corporation  
Form 10-K for Fiscal Year Ended May 31, 2005  
Filed August 15, 2005  
File No. 0-11399**

Dear Mr. Farmer:

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

Sincerely,

Michael Moran  
Accounting Branch Chief