

Mail Stop 3561

November 5, 2009

Mr. Scott 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, 2009
Filed July 30, 2009
File No. 000-11399**

Dear Mr. Farmer:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for Fiscal Year Ended May 31, 2009

Notes to Consolidated Financial Statements

2. Restructuring and Related Activity, page 41

1. It appears from your disclosure on page 14 that beginning in the second quarter of fiscal 2009 you closed two manufacturing plants and initiated hiring and wage freezes. This disclosure appears to be inconsistent with the disclosure provided in your Form 10-Q for the quarter ended November 30, 2008. In addition, we note that you initiated restructuring activities in the fourth quarter to close or convert 16 rental processing plants, resulting in the recognition of restructuring charges and an impairment charge for long-lived assets. Please clarify for us if there were any

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charges recorded during the second quarter as a result of the closing of two manufacturing facilities. If not, please provide a detailed discussion of the impact of these closings on the financial statements during your second quarter.

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Bill Kearns, Staff Accountant, at (202) 551-3727 or Angela Halac, Staff Accountant at (202) 551-3398 if you have questions regarding comments on the financial statements and related matters.

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Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services