

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

March 14, 2011

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

Re: Cintas Corporation

Form 10-K for the fiscal year ended May 31, 2010

Filed July 30, 2010 File No. 000-11399

Dear Mr. Farmer:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Pamela Howell for

John Reynolds Assistant Director