



DIVISION OF  
CORPORATION FINANCE

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

June 12, 2024

W. Troy Rudd  
Chief Executive Officer  
AECOM  
13355 Noel Road  
Dallas, TX 75240

**Re: AECOM**  
**Form 10-K for Fiscal Year Ended September 20, 2023**  
**File No. 000-52423**

Dear W. Troy Rudd:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services