SECURITIES AND EXCHANGE COMMISSION
Washington, D.C.
20549

FORM 10-Q

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15 (d) OF
THE SECURITIES EXCHANGE ACT OF 1934

For the quarter ended May 27, 2000	Commission File Number 1-8504

UNIFIRST CORPORATION
(Exact name of registrant as specified in its charter)

Massachusetts	04-2103460
(State of Incorporation)	(IRS Employer ID Number)

68 Jonspin Road
Wilmington, Massachusetts 01887
(Address of principal executive offices)

Registrant's telephone number: (978) 658-8888

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes [X]   No [ ]

The number of outstanding shares of the registrant's Common Stock and Class B Common Stock as of June 30, 2000 were 9,408,134 and 10,255,744 respectively.

PART 1 - FINANCIAL INFORMATION
ITEM 1. FINANCIAL STATEMENTS
FORM 10-Q
UNIFIRST CORPORATION AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS

(unaudited)	May 27, 2000	August 28, 1999*	May 29, 1999
Assets			
Current assets:			
Cash	$ 1,850,000	$ 2,912,000	$ 3,286,000
Receivables	55,958,000	51,786,000	50,823,000
Inventories	24,551,000	27,194,000	27,967,000
Rental merchandise in service	58,359,000	55,631,000	57,256,000
Prepaid expenses	218,000	199,000	410,000
Total current assets	140,936,000	137,722,000	139,742,000
Property and equipment:			
Land, buildings and leasehold improvements	193,228,000	174,979,000	170,563,000
Machinery and equipment	202,644,000	190,722,000	187,244,000
Motor vehicles	53,606,000	49,396,000	48,003,000
	449,478,000	415,097,000	405,810,000
Less - accumulated depreciation	188,930,000	172,912,000	168,736,000

	260,548,000	242,185,000	237,074,000
Other assets	91,104,000	85,720,000	79,590,000
	$ 492,588,000	$ 465,627,000	$ 456,406,000
Liabilities and Shareholders' Equity			
Current liabilities:			
Current maturities of long-term obligations	$ 1,544,000	$ 1,911,000	$ 925,000
Notes payable	2,374,000	2,331,000	2,360,000
Accounts payable	16,692,000	17,659,000	16,522,000
Accrued liabilities	50,867,000	46,659,000	49,044,000
Accrued and deferred income taxes	12,411,000	7,754,000	4,143,000
Total current liabilities	83,888,000	76,314,000	72,994,000
Long-term obligations, net of current maturities	121,093,000	111,194,000	99,489,000
Deferred income taxes	21,025,000	20,686,000	19,554,000
Shareholders' equity:			
Preferred stock, $1.00 par value; 2,000,000 shares authorized; none issued	--	--	--
Common stock, $.10 par value; 30,000,000 shares authorized; issued 10,499,634 shares	1,050,000	1,050,000	1,000,000
Class B Common stock, $.10 par value; 20,000,000 shares authorized; issued and outstanding 10,255,744 shares	1,026,000	1,026,000	1,026,000
Treasury stock, 1,091,500 shares, at cost	(20,049,000)	(16,583,000)	(10,485,000)
Capital surplus	12,438,000	12,438,000	12,487,000
Retained earnings	274,372,000	261,450,000	262,025,000
Accumulated other comprehensive income	(2,255,000)	(1,948,000)	(1,684,000)
Total shareholders' equity	266,582,000	257,433,000	264,369,000
	$ 492,588,000	$ 465,627,000	$ 456,406,000

* Condensed from audited financial statements
The accompanying notes are an integral part of these condensed consolidated financial statements.

FORM 10-Q
UNIFIRST CORPORATION AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF INCOME
(unaudited)

	Thirty-nine weeks ended May 27, 2000	Thirty-nine weeks ended May 29, 1999	Thirteen weeks ended May 27, 2000	Thirteen weeks ended May 29, 1999
Revenues	$ 396,570,000	$ 362,062,000	$ 134,497,000	$ 125,661,000
Costs and expenses:				
Operating costs	248,265,000	215,992,000	83,742,000	75,184,000
Selling and administrative expenses	93,492,000	81,542,000	31,481,000	28,689,000
Depreciation and amortization	25,652,000	23,152,000	8,576,000	8,137,000
	367,409,000	320,686,000	123,799,000	112,010,000
Income from operations	29,161,000	41,376,000	10,698,000	13,651,000
Interest expense (income):				
Interest expense	5,356,000	3,386,000	1,898,000	1,408,000
Interest income	(234,000)	(107,000)	(69,000)	(21,000)
	5,122,000	3,279,000	1,829,000	1,387,000
Income before income taxes	24,039,000	38,097,000	8,869,000	12,264,000
Provision for income taxes	9,135,000	14,096,000	3,370,000	4,538,000
Net income	$ 14,904,000	$ 24,001,000	$ 5,499,000	$ 7,726,000
Weighted average number of shares outstanding - basic & diluted	19,672,449	20,506,420	19,663,878	20,320,212

Net income per share - basic & diluted	$ 0.76	$ 1.17	$ 0.28	$ 0.38

The accompanying notes are an integral part of these condensed consolidated financial statements.

FORM 10-Q
UNIFIRST CORPORATION AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(unaudited)

	Thirty-Nine weeks ended May 27, 2000	Thirty-Nine weeks ended May 29, 1999
Cash flows from operating activities:		
Net Income	$ 14,904,000	$ 24,001,000
Adjustments:		
Depreciation	20,715,000	18,901,000
Amortization of other assets	4,937,000	4,251,000
Changes in assets and liabilities, net of acquisitions:		
Receivables	(4,203,000)	(5,237,000)
Inventories	3,530,000	2,594,000
Rental merchandise in service	(2,630,000)	(9,588,000)
Prepaid expenses	(19,000)	30,000
Accounts payable	(1,036,000)	1,497,000
Accrued liabilities	4,215,000	3,578,000
Accrued and deferred income taxes	4,669,000	1,488,000
Deferred income taxes	346,000	1,176,000
Net cash provided by operating activities	45,428,000	42,691,000
Cash flows from investing activities:		
Acquisition of businesses, net of cash acquired	(5,358,000)	(45,143,000)
Capital expenditures	(39,158,000)	(33,343,000)
Increase in other assets	(5,008,000)	(4,022,000)
Net cash used in investing activities	(49,524,000)	(82,508,000)
Cash flows from financing activities:		
Increase in debt	11,074,000	53,725,000
Reduction of debt	(2,592,000)	(3,538,000)
Repurchase of common stock	(3,466,000)	(10,485,000)
Cash dividends	(1,982,000)	(1,929,000)
Net cash provided by financing activities	3,034,000	37,773,000
Net decrease in cash	(1,062,000)	(2,044,000)
Cash at beginning of period	2,912,000	5,330,000
Cash at end of period	$ 1,850,000	$ 3,286,000
Supplemental disclosure of cash flow information:		
Interest paid	$ 5,077,000	$ 2,624,000
Income taxes paid	4,139,000	11,285,000

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The accompanying notes are an integral part of these condensed consolidated financial statements.

FORM 10-Q
UNIFIRST CORPORATION AND SUBSIDIARIES

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

FOR THE THIRTY-NINE WEEKS ENDED MAY 27, 2000

1. These condensed consolidated financial statements have been prepared by the Company without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been condensed or omitted pursuant to such rules and regulations; however, the Company believes that the information furnished reflects all adjustments (consisting only of normal recurring adjustments) which are, in the opinion of management, necessary for a fair statement of results for the interim period. It is suggested that these condensed consolidated financial statements should be read in conjunction with the financial statements and the notes, thereto, included in the Company's latest annual report on Form 10-K. Results for an interim period are not indicative of any future interim periods or for an entire fiscal year.

2. From time to time, the Company is subject to legal proceedings and claims arising from the conduct of its business operations, including legal proceedings and claims relating to personal injury, customer contracts, employment and environmental matters. In the opinion of management, such proceedings and claims are not likely to result in losses which would have a material adverse effect upon the financial position or results of operations of the Company.

3. The components of comprehensive income for the thirty-nine and thirteen week periods ended May 27, 2000 and May 29, 1999 were as follows:

	Thirty-nine weeks ended May 27, 2000	Thirty-nine weeks ended May 29, 1999	Thirteen weeks ended May 27, 2000	Thirteen weeks ended May 29, 1999
Net income	$ 14,904,000	$ 24,001,000	$ 5,499,000	$ 7,726,000
Other comprehensive income:				
Foreign currency translation adjustments	(307,000)	1,023,000	(844,000)	450,000
Comprehensive income	$ 14,597,000	$ 25,024,000	$ 4,655,000	$ 8,176,000

4. Net income per share is calculated using the weighted average number of common and dilutive potential common shares outstanding during the year. Anti-dilutive shares of 57,000 for the thirteen and thirty-nine weeks ended May 27, 2000 have been excluded from the weighted average number of common and dilutive potential common shares outstanding.

5. During the 39 weeks ended May 27, 2000, the Company made 2 acquisitions of complementary businesses for total consideration of approximately $5 million. Pro forma results have not been presented for the acquired businesses as the acquisitions were not deemed to be material.

FORM 10-Q
UNIFIRST CORPORATION AND SUBSIDIARIES

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF RESULTS OF OPERATIONS AND FINANCIAL CONDITION

FOR THE THIRTY-NINE WEEKS ENDED MAY 27, 2000

RESULTS OF OPERATIONS

THIRTY-NINE WEEKS OF FISCAL 2000 COMPARED WITH THIRTY-NINE WEEKS OF FISCAL 1999

Revenues. Revenues for the first thirty-nine weeks of fiscal 2000 increased $34.5 million or 9.5% to $396.6 million as compared to $362.1 million for the first thirty-nine weeks of fiscal 1999. This increase can be attributed to growth from existing operations (4.6%), acquisitions (3.9%) and price increases (1.0%). Growth from existing operations was primarily from the conventional uniform rental business (4.1%), and from the nuclear garment services business (0.5%). The increase in revenues from acquisitions resulted from seven acquisitions made in fiscal 1999 and two acquisitions made fiscal 2000.

Operating Costs. Operating costs increased to $248.3 million for the first thirty-nine weeks of fiscal 2000 as compared with $216.0 million for the same period of fiscal 1999 as a result of costs associated with increased revenues. As a percentage of revenues, operating costs increased to 62.6% from 59.7% for these periods, primarily due to higher labor costs. The Company also continues to assimilate last year's acquisitions, deal with ongoing increases in fuel and other operating costs and is being impacted by start up costs associated with the construction of a new garment manufacturing plant in Mexico. There also continues to be a negative impact from a comparative year-to-year increase in merchandise expense. Last year the Company realized a benefit compared to this year due to a change made effective July, 1998 in the estimated lives and related amortization periods for rental merchandise in service, from primarily 12 months to primarily 15 months, which is more consistent with their respective useful lives (although the Company believes its principal publicly-held competitors amortize their garments over an average of 15 to 18 months).

Selling and Administrative Expenses. The Company's selling and administrative expenses increased to $93.5 million, or 23.6% of revenues, for the first thirty-nine weeks of fiscal 2000 as compared with $81.5 million, or 22.5% of revenues, for the same period in fiscal 1999. This increase was due primarily to increased costs for professional sales training, national, catalog and internet sales to support the Company's current and future revenue growth. The Company also incurred increased costs to upgrade its Information Systems.

Depreciation and Amortization. The Company's depreciation and amortization expense increased to $25.7 million for the first thirty-nine weeks of fiscal 2000 as compared with $23.2 million for the same period of fiscal 1999 due primarily to increased amortization costs due to acquisitions. As a percentage of revenues, depreciation and amortization expense was 6.4% for both periods.

Net Interest Expense. Net interest expense was $5.1 million, or 1.3% of revenues, for the first thirty-nine weeks of fiscal 2000 as compared to $3.3 million, or 0.9% of revenues, for the same period in fiscal 1999. The increase is primarily attributable to higher debt levels in fiscal 2000.

Income Taxes. The Company's effective income tax rate was 38.0% for the first thirty-nine weeks of fiscal 2000 and 37.0% for the same period in fiscal 1999. The increase is due primarily to higher state income taxes.

THIRTEEN WEEKS ENDED MAY 27, 2000 COMPARED TO THIRTEEN WEEKS ENDED MAY 29, 1999

Revenues. Fiscal 2000 third quarter revenues increased $8.8 million or 7.0% to $134.5 million as compared with $125.7 million for the fiscal 1999 third quarter. This increase can be attributed to growth from existing operations (4.1%), acquisitions (1.9%) and price increases (1.0%). Growth from existing operations was from the conventional uniform rental business. The increase in revenues from acquisitions resulted from three acquisitions made in fiscal 1999 and two acquisitions made in fiscal 2000.

Operating Costs. Operating costs increased to $83.7 million for the third quarter of fiscal 2000 as compared with $75.2 million for the same period of fiscal 1999 as a result of costs associated with increased revenues. As a percentage of revenues, operating costs increased to 62.3% from 59.8% for these periods primarily due to higher labor costs. The Company also continues to assimilate last year's acquisitions, deal with ongoing increases in fuel and other operating costs and is being impacted by start up costs associated with the construction of a new garment manufacturing plant in Mexico. The impact of the change in estimated service lives and related amortization periods for rental merchandise in service, described in the year to date discussion above, had less of an impact in the quarter to quarter comparison.

Selling and Administrative Expenses. The Company's selling and administrative expenses increased to $31.5 million, or 23.4% of revenues, for the third quarter of fiscal 2000 as compared with $28.7 million, or 22.8% of revenues for the same period in fiscal 1999. This increase was due primarily to increased costs for professional sales training, national, catalog and internet sales to support the Company's current and future revenue growth. The Company also incurred increased costs to upgrade its Information Systems.

Depreciation and Amortization. The Company's depreciation and amortization expense increased to $8.6 million for the third quarter of fiscal 2000 as compared with $8.1 million for the same period of fiscal 1999 due primarily to increased amortization costs due to acquisitions. As a percentage of revenues, depreciation and amortization expense decreased slightly, to 6.4% from 6.5%, respectively, for these periods.

Net Interest Expense. Net interest expense was $1.8 million, or 1.4% of revenues, for the third quarter of fiscal 2000 as compared with $1.4 million, or 1.1% of revenues, for the same period in fiscal 1999. The increase is primarily attributable to higher debt levels in the fiscal 2000 third quarter.

Income Taxes. The Company's effective income tax rate was 38.0% for the third quarter of fiscal 2000 and 37.0% for the same period in fiscal 1999. The increase is due primarily to higher state income taxes.

LIQUIDITY AND CAPITAL RESOURCES

Shareholders' equity at May 27, 2000 was $266.6 million, or 68.5% of total capitalization.

During the thirty-nine weeks ended May 27, 2000 net cash provided by operating activities ($45.4 million) and additional borrowings ($11.1 million) was primarily used for capital expenditures ($39.2 million), acquisition of two businesses ($5.4 million), repurchase of common stock ($3.5 million), debt repayment ($2.6 million) and dividends ($2.0 million).

The Company had $1.9 million in cash and $4.3 million available on its $120 million unsecured line of credit with three banks as of May 27, 2000. This agreement contains, among other things, a provision

regarding net worth, which the Company was out of compliance with as of May 27, 2000. The Company has discussed this with the banks and expects to receive a waiver. The Company believes its generated cash from operations and its borrowing capacity will adequately cover its foreseeable capital requirements.

SEASONALITY

Historically, the Company's revenues and operating results have varied from quarter to quarter and are expected to continue to fluctuate in the future. These fluctuations have been due to a number of factors, including: general economic conditions in the Company's markets; the timing of acquisitions and of commencing start-up operations and related costs; the effectiveness of integrating acquired businesses and start-up operations; the timing of nuclear plant outages; capital expenditures; seasonal rental and purchasing patterns of the Company's customers; and price changes in response to competitive factors. In addition, the Company's operating results historically have been lower during the second and fourth fiscal quarters than during the other quarters of the fiscal year. The operating results for any historical quarter are not necessarily indicative of the results to be expected for an entire fiscal year or any other interim periods.

EFFECTS OF INFLATION

Inflation has had the effect of increasing the reported amounts of the Company's revenues and costs. The Company uses the last-in, first-out (LIFO) method to value a significant portion of inventories. This method tends to reduce the amount of income due to inflation included in the Company's results of operations. The Company believes that, through increases in its prices and productivity improvements, it has been able to recover increases in costs and expenses attributable to inflation.

NEW ACCOUNTING STANDARDS

In December 1999, the SEC issued Staff Accounting Bulletin No. 101 (SAB 101), Revenue Recognition. The adoption of SAB 101 is not expected to have a material impact on the Company's reported results.

SAFE HARBOR FOR FORWARD LOOKING STATEMENTS

Forward looking statements contained in this quarterly report are subject to the safe harbor created by the Private Securities Litigation Reform Act of 1995 and are highly dependent upon a variety of important factors that could cause actual results to differ materially from those reflected in such forward looking statements. Such factors include those indicated in the section entitled "Risk Factors" in the Company's Prospectus, dated March 18, 1998, as well as the risks and uncertainties relating to the centralization of certain of the Company's operations at its Owensboro, KY distribution facility and the Company's ability to control manufacturing and operating costs. When used in this quarterly report, the words "intend," "anticipate," "believe," "estimate," and "expect" and similar expressions as they relate to the Company are included to identify such forward looking statements.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURE ABOUT MARKET RISK

For information regarding quantitative and qualitative disclosures about market risk, see the Company's discussion under Item 7A of its Annual Report on Form 10-K for the fiscal year ended August 28, 1999. Between August 28, 1999 and May 27, 2000, there were no material changes in the Company's market risk.

PART II - OTHER INFORMATION

FORM 10-Q
UNIFIRST CORPORATION AND SUBSIDIARIES

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

(a) Exhibits:

(27) Financial Data Schedule

(b) Reports on Form 8-K: None

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf of the undersigned thereunto duly authorized.

UNIFIRST CORPORATION

/s/ Ronald D. Croatti

Ronald D. Croatti
President and Chief Executive Officer

Date: July 11, 2000

/s/ John B. Bartlett

John B. Bartlett
Senior Vice President
and Chief Financial Officer

<ARTICLE> 5
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THIS SCHEDULE CONTAINS SUMMARY FINANCIAL INFORMATION EXTRACTED FROM THE FINANCIAL STATEMENTS OF UNIFIRST CORPORATION FOR THE THIRTY-NINE WEEKS ENDED MAY 27, 2000 AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH FINANCIAL STATEMENTS.
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