



DIVISION OF
CORPORATION FINANCE

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

March 31, 2011

Mr. Ronald D. Croatti
President and Chief Executive Officer
UniFirst Corporation
68 Jonspin Road
Wilmington, Massachusetts 01887

**Re: UniFirst Corporation
Form 10-K for the Year Ended August 28, 2010
Filed October 27, 2010
File No. 001-08504**

Dear Mr. Croatti:

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

Sincerely,

/s/ John Harrington for
Larry Spigel
Assistant Director