

March 30, 2023

Shane O Connor  
Chief Financial Officer  
UniFirst Corporation  
68 Jonspin Road  
Wilmington, MA 01887

Corporation

Fiscal Year Ended August 27, 2022

2022

October 19, 2022

Re: UniFirst

Form 10-K for

Filed October 26,

Form 8-K Furnished

File No. 001-08504

Dear Shane O Connor:

We have completed our review of your filings. 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