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 November 27, 1999	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 January 5, 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)

	November 27, 1999	August 28, 1999*	November 28, 1998
Assets			
Current assets:			
Cash	$ 2,101,000	$ 2,912,000	$ 7,385,000
Receivables	57,986,000	51,786,000	45,634,000
Inventories	22,055,000	27,194,000	23,804,000
Rental merchandise in service	57,688,000	55,631,000	47,361,000
Prepaid expenses	205,000	199,000	202,000
Total current assets	140,035,000	137,722,000	124,386,000
Property and equipment:			
Land, buildings and leasehold improvements	180,736,000	174,979,000	154,667,000
Machinery and equipment	196,343,000	190,722,000	168,316,000
Motor vehicles	49,686,000	49,396,000	41,887,000
	426,765,000	415,097,000	364,870,000
Less - accumulated depreciation	179,480,000	172,912,000	152,118,000
	247,285,000	242,185,000	212,752,000
Other assets	88,677,000	85,720,000	56,220,000
	$ 475,997,000	$ 465,627,000	$ 393,358,000
Liabilities and Shareholders' Equity			
Current liabilities:			
Current maturities of long-term obligations	$ 1,619,000	$ 1,911,000	$ 1,140,000

Notes payable	2,394,000	2,331,000	2,509,000
Accounts payable	18,277,000	17,659,000	17,918,000
Accrued liabilities	49,547,000	46,659,000	47,964,000
Accrued and deferred income taxes	10,205,000	7,754,000	4,961,000
Total current liabilities	82,042,000	76,314,000	74,492,000
Long-term obligations, net of current maturities	114,172,000	111,194,000	44,602,000
Deferred income taxes	20,931,000	20,686,000	18,743,000
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	1,022,000
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	1,029,000
Treasury stock, 1,091,500 shares, at cost	(20,049,000)	(16,583,000)	--
Capital surplus	12,438,000	12,438,000	7,078,000
Retained earnings	266,250,000	261,450,000	248,807,000
Accumulated other comprehensive income	(1,863,000)	(1,948,000)	(2,415,000)
Total shareholders' equity	258,852,000	257,433,000	255,521,000
	$ 475,997,000	$ 465,627,000	$ 393,358,000

* 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)

	Thirteen weeks ended November 27, 1999	Thirteen weeks ended November 28, 1998
Revenues	$ 131,790,000	$ 116,335,000
Costs and expenses:		
Operating costs	81,839,000	66,488,000
Selling and administrative expenses	31,023,000	26,989,000
Depreciation and amortization	8,531,000	7,258,000
	121,393,000	100,735,000
Income from operations	10,397,000	15,600,000
Interest expense (income):		
Interest expense	1,709,000	712,000
Interest income	(119,000)	(58,000)
	1,590,000	654,000
Income before income taxes	8,807,000	14,946,000
Provision for income taxes	3,347,000	5,530,000
Net income	$ 5,460,000	$ 9,416,000
Weighted average number of shares outstanding - basic & diluted	19,689,592	20,510,608

Net income per share - basic & diluted	$ 0.28	$ 0.46

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)

	Thirteen weeks ended November 27, 1999	Thirteen weeks ended November 28, 1998
Cash flows from operating activities:		
Net Income	$ 5,460,000	$ 9,416,000
Adjustments, net of acquisitions:		
Depreciation	6,933,000	6,055,000
Amortization of intangible assets	1,598,000	1,203,000
Receivables	(6,157,000)	(3,366,000)
Inventories	5,327,000	331,000
Rental merchandise in service	(1,894,000)	(3,884,000)
Prepaid expenses	(6,000)	(14,000)
Accounts payable	507,000	3,923,000
Accrued liabilities	2,878,000	2,857,000
Accrued and deferred income taxes	2,434,000	2,402,000
Deferred income taxes	234,000	387,000
Net cash provided by operating activities	17,314,000	19,310,000
Cash flows from investing activities:		
Acquisition of businesses, net of cash acquired	(533,000)	(3,654,000)
Capital expenditures	(11,875,000)	(7,400,000)
Other assets, net	(3,246,000)	(4,231,000)
Net cash used in investing activities	(15,654,000)	(15,285,000)
Cash flows from financing activities:		
Increase in debt	3,090,000	40,000
Reduction of debt	(1,435,000)	(1,449,000)
Repurchase of common stock	(3,466,000)	--
Cash dividends	(660,000)	(561,000)
Net cash used in financing activities	(2,471,000)	(1,970,000)
Net increase (decrease) in cash	(811,000)	2,055,000
Cash at beginning of period	2,912,000	5,330,000
Cash at end of period	$ 2,101,000	$ 7,385,000
Supplemental disclosure of cash flow information:		
Interest paid	$ 1,642,000	$ 694,000
Income taxes paid	651,000	2,712,000

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 THIRTEEN WEEKS ENDED NOVEMBER 27, 1999

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 to 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 contract, 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. In the first quarter of fiscal 1999, The Company adopted Statement of Financial Accounting Standards (SFAS) No. 130, "Reporting Comprehensive Income". SFAS 130 established new rules for the reporting and display of comprehensive income and its components. The adoption of this SFAS 130 had no impact on the Company's net income or shareholders' equity, but it requires the Company's foreign currency translation adjustment, which prior to adoption was reported separately in shareholders' equity, to be included in accumulated other comprehensive income. The components of comprehensive income for the thirteen week periods ended November 27, 1999 and November 28, 1998 were as follows:

	Thirteen weeks ended November 27, 1999	Thirteen weeks ended November 28, 1998
Net income	$5,460,000	$9,416,000
Other comprehensive income:		
Foreign currency translation adjustments	85,000	292,000
Comprehensive income	$5,545,000	$9,708,000

FORM 10-Q
UNIFIRST CORPORATION AND SUBSIDIARIES

MANAGEMENT'S DISCUSSION AND ANALYSIS OF RESULTS
OF OPERATIONS AND FINANCIAL CONDITION

FOR THE THIRTEEN WEEKS ENDED NOVEMBER 27, 1999

RESULTS OF OPERATIONS

THIRTEEN WEEKS OF FISCAL 2000 COMPARED WITH THIRTEEN WEEKS OF FISCAL 1999

Revenues. Fiscal 2000 first quarter revenues increased $15.5 million or 13.3% to $131.8 million as compared with $116.3 million for the fiscal 1999 first quarter. This increase can be attributed to growth from existing operations (6.7%), acquisitions (5.6%) and price increases (1.0%). Growth from existing operations was primarily from the conventional uniform rental business (5.9%), and from the nuclear garment services business (0.8%). The increase in revenues from acquisitions resulted from seven acquisitions made in fiscal 1999 (one in Wisconsin and one in Mississippi, both in October 1998, one in New England and North Carolina in December 1998, one in Nevada in January 1999, another in Wisconsin in April 1999, and one in Massachusetts and one in Missouri, both in July 1999) and one acquisition in fiscal 2000 (in Maine in September 1999).

Operating Costs. Operating costs increased to $81.8 million for the first quarter of fiscal 2000 as compared with $66.5 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 62.1% from 57.2% for these periods. In July 1998, the Company changed the estimated service 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). This resulted in a benefit of approximately 3% of revenues in the fiscal 1999 first quarter compared to this year's first quarter, and is the primary reason for the increase in operating costs as a percentage of revenues in the fiscal 2000 first quarter. The Company also continues to assimilate last year's acquisitions and deal with ongoing increases in labor, fuel and other operating costs.

Selling and Administrative Expenses. The Company's selling and administrative expenses increased to $31.0 million, or 23.5% of revenues, for the first quarter of fiscal 2000 as compared with $27.0 million, or 23.2% 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 $8.5 million, or 6.5% of revenues, for the first quarter of fiscal 2000 as compared with $7.3 million, or 6.2% of revenues, for the same period in fiscal 1999. This increase was due primarily to increased amortization costs due to acquisitions and increased capital expenditures for information systems hardware and software to upgrade certain Company-wide systems.

Net Interest Expense. Net interest expense was $1.6 million, or 1.2% of revenues, for the first quarter of fiscal 2000 as compared with $0.7 million, or 0.6% of revenues, for the same period in fiscal 1999. The increase is primarily attributable to higher debt levels in the fiscal 2000 quarter.

Income Taxes. The Company's effective income tax rate was 38.0% for the first 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 November 27, 1999 was $258.9 million, or 69.1% of total capitalization.

During the thirteen weeks ended November 27, 1999 net cash provided by operating activities ($17.3 million) was primarily used for capital expenditures ($11.9 million), repurchase of common stock ($3.5 million) and debt repayment ($1.4 million).

The Company had $2.1 million in cash and $12.4 million available on its $120 million unsecured line of credit with three banks as of November 27, 1999. This agreement contains, among other things, a provision regarding net worth, which the Company was out of compliance with as of November 27, 1999. 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.

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, the Company's handling of the Year 2000 issue, 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.

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TEM 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 November 27, 1999, 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: January 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 THIRTEEN WEEKS ENDED NOVEMBER 27, 1999, AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH FINANCIAL STATEMENTS.
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