

June 12, 2024

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

Re: AECOM  
Form 10-K for  
File No. 000-52423

Fiscal Year Ended September 20, 2023

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