

May 11, 2017

VIA EDGAR

Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Re: *AECOM*  
*Registration Statement on Form S-4*

Ladies and Gentlemen:

This letter is sent on behalf of AECOM (the "Issuer") in connection with a Registration Statement on Form S-4 (the "Registration Statement") filed with the Securities and Exchange Commission (the "Commission") by the Issuer and the other co-registrants named therein (the "Guarantors") pursuant to the Securities Act of 1933, as amended (the "Securities Act"), relating to the Issuer's proposed offer to exchange (the "Exchange Offer") \$1,000,000,000 aggregate principal amount of new 5.125% Senior Notes due 2027 (the "New Notes"), and the related guarantees, for a like principal amount of outstanding 5.125% Senior Notes due 2027 (the "Old Notes"), and the related guarantees.

The Issuer is registering the Exchange Offer pursuant to the Registration Statement in reliance on the position enunciated by the staff of the Commission (the "Staff") in *Exxon Capital Holdings Corp.*, SEC No-action letter available May 13, 1988, *Morgan Stanley & Co.*, SEC No-action letter available June 5, 1991, and *Shearman & Sterling*, SEC No-action letter available July 2, 1993. Neither the Issuer nor any Guarantor has entered into any arrangement or understanding with any person to distribute the New Notes to be received in the Exchange Offer and, to the best of the Issuer's and each Guarantor's information and belief, each person participating in the Exchange Offer will be acquiring the New Notes in the ordinary course of its business and has no arrangement or understanding with any person to participate in the distribution of such New Notes. In this regard, the Issuer will make each person participating in the Exchange Offer aware (through the prospectus that forms a part of the Registration Statement and will be used in connection with the Exchange Offer (the "Exchange Offer Prospectus")) that any person using the Exchange Offer to participate in a distribution of New Notes to be received in the Exchange Offer (1) cannot rely on the Staff's position enunciated in the *Exxon Capital* SEC No-action letter or similar letters of the Staff and (2) must comply with registration and prospectus delivery requirements of the Securities Act in connection with any secondary resale transaction. The Issuer acknowledges that such a secondary resale transaction should be covered by an effective registration statement containing the selling securityholder information required by Item 507 of Regulation S-K.

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The Issuer will require each participant in the Exchange Offer to furnish the following representation in the transmittal letter or similar documentation:

If such holder is a broker-dealer, such holder will receive New Notes for its own account in exchange for Old Notes, the Old Notes to be exchanged by such holder for New Notes of the applicable series were acquired by it as a result of market-making activities or other trading activities (and not directly from the Issuer), and such holder will deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of such New Notes; however, by so acknowledging and by delivering a prospectus in connection with the resale of the New Notes, such holder will not be deemed to admit that it is an "underwriter" within the meaning of the Securities Act, and such holder will comply with the applicable provisions of the Securities Act with respect to resale of any New Notes.

The Issuer will also require each participant in the Exchange Offer to furnish the following representation in the transmittal letter or similar documentation:

Neither such holder nor, to the actual knowledge of such holder, any other person receiving New Notes from such holder, has any arrangement or understanding with any person to participate in the distribution of such New Notes.

The Issuer will make each person participating in the Exchange Offer aware and will make broker-dealers participating in the Exchange Offer aware (through the Exchange Offer Prospectus) that any broker-dealer that resells New Notes received by it for its own account pursuant to the Exchange Offer and any broker or dealer that participates in a distribution of such New Notes may be deemed to be an "underwriter" within the meaning of the Securities Act and must deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of such New Notes.

Please do not hesitate to contact Peter Wardle of Gibson, Dunn & Crutcher LLP at (213) 229-7242 or the undersigned at (213) 593-8386 with any questions or comments concerning this letter.

Kind regards,

/s/ David Y. Gan

David Y. Gan

Senior Vice President, Deputy General Counsel

cc: Peter Wardle, Gibson, Dunn & Crutcher LLP

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