



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

April 20, 2017

Via Email

Mr. Troy Rudd
Chief Financial Officer
AECOM
1999 Avenue of the Stars, Suite 2600
Los Angeles, CA. 90067

**Re: AECOM
Form 10-K for Fiscal Year Ended September 30, 2016
Filed November 16, 2016
File No. 0-52423**

Dear Mr. 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,

/s/ John Cash, for

Terence O'Brien
Accounting Branch Chief
Office of Manufacturing and
Construction