

August 24, 2021

W. Troy Rudd
Chief Executive Officer
AECOM
300 South Grand Avenue, 9th Floor
Los Angeles, California 90071

Fiscal Year Ended September 30, 2020
2020

Fiscal Period Ended March 31, 2021

Re: AECOM
Form 10-K for the
Filed November 19,
Form 10-Q for the
Filed May 12, 2021
File No. 000-52423

Dear Mr. Rudd:

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