

Mail Stop 0407

March 31, 2005

Via U.S. Mail and Fax  
John B. Bartlett  
Chief Financial Officer  
UniFirst Corporation  
68 Jonspin Road  
Wilmington, MA 01887

RE: UniFirst Corporation  
Form 10-K for the fiscal year ended August 28, 2004  
Filed November 12, 2004  
File No. 001-08504

Dear Mr. Bartlett:

We have reviewed your supplemental response letter dated March 11, 2005 as well as the above referenced filings and have the following comments. As noted in our comment letter dated February 18, 2005, we have limited our review to your financial statements and related disclosures and will make no further review of your documents. As such, all persons who are responsible for the adequacy and accuracy of the disclosure are urged to be certain that they have included all information required pursuant to the Securities Exchange Act of 1934.

Form 10-K for the year ending August 28, 2004

#### Item 8. Financial Statements and Supplementary Data

1. We note your response to prior comment 4. As you state in your products and services description under Item 1, you provide full-service rental programs in which you rent uniforms and provide cleaning services, lease programs in which you rent uniforms (and other products) but do not provide cleaning services, and purchase programs in which you sell uniforms. Please tell us whether revenues from the lease programs are material and separately identifiable in your internal reports. If the lease program revenues are material and separately identifiable, as noted in our prior comment, please revise your Consolidated Statements of Income presentation in future filings to disclose separately rent revenues and associated costs in accordance with Rule 5-03(b) of Regulation S-X. If the revision is not appropriate, please explain why.

2. In order to clarify your response to comments 9 and 11, please give us a better understanding of your operating segment and component management structures. Please provide us an organizational chart that identifies the various levels of management and summarizes their responsibilities. In this regard:

- \* Identify your chief operating decision maker and provide us copies of all reports that he reviews when allocating resources to and assessing the performance of your operating segments;
- \* Identify your segment management, as defined in paragraph 14 of SFAS 131;
- \* Indicate whether you have regional directors (or equivalents) and, if so, explain to us the function of the regional director and identify who they report to in your organization. Tell us what financial information they provide to your chief operating decision maker, if any. If they do provide financial information, please give us examples of those reports and the reports of subordinates

upon which they rely in turn; and

\* Tell us to whom your 140 US and Canadian Rental and Cleaning and 16

Specialty Garment Rental and Cleaning location supervisors report. Provide us examples of all the financial information that you regularly prepare on a location basis for upper management review. Identify for us the management levels in your organization that reviews this information.

3. We note your response to prior comment 9. In your response you state that in order to determine the three reporting units as defined

by SFAS 142 you aggregated 140 components, or locations, for the US

and Canadian Rental and Cleaning reporting unit, and you aggregated

16 components for the Specialty Garments Rental and Cleaning reporting unit. Please explain to us in more detail how your 140 US

and Canadian Rental and Cleaning and 16 Specialty Garment Rental and

Cleaning locations are similar to each other economically in accordance with paragraph 30 of SFAS 142. Describe the extent to which each of these locations conducts: design, manufacture, purchase, rental, cleaning, delivery and sales operations; and in this regard, give us a more detail description of how these locations

meet each of the aggregation criteria of paragraph 17 of SFAS 131 and

the additional "similar economic characteristics" of EITF D-101.

4. We note in your response to prior comment 11 that the description

of the typical Specialty Garment Rental and Cleaning operating segment customers appears to differ from your typical customers as described in Item 1 of your Form 10-K. Further, it is not clear from your response to comment 11 whether or not the Nuclear Regulatory Commission environment imposes a more costly operating restriction on your Specialty Garment Rental and Cleaning operating

segment. Please tell us the following:

\* Describe the extent to which these two operating segments share assets and equipment;

\* Explain the extent to which you need to invest in different equipment for each operating segment;

\* Give us a better understanding of how your operating segment customer bases differ;

\* Describe the additional operational burdens imposed by the Nuclear

Regulatory Commission on your Specialty Garment Rental and Cleaning

operations and explain how these burdens affect the Specialty Garment

Rental and Cleaning operating segment's performance characteristics;

\* Quantify and compare the long-term financial performance characteristics of US and Canadian Rental and Cleaning and Specialty

Garment Rental and Cleaning operating segments, which you considered

pursuant to paragraph 17 of SFAS 131; and

\* Tell us the sales trends and average long-term average gross margins for both operating segments.

5. Further, your response to comment 11 indicates that your First Aid

operating segment does not meet any of the 10 percent threshold criteria in paragraph 18 of Statement 131 and does not meet all of the aggregation criteria in paragraph 17 with another segment that does meet at least one of the 10 percent threshold criteria.

Consequently, it appears that your First Aid operating segment cannot

be aggregated. Please disclose this operating segment separately in

an "all other" category as required by paragraph 21 of SFAS 131.

Form 10-Q for the quarters ended November 27, 2004

6. Please comply with all of the above comments in your future filings as applicable.

\* \* \* \*

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides all requested information. Please file your response letter on EDGAR. You may contact Joe Cascarano, Staff Accountant, at (202) 824-5357 or Joe Kempf, Senior Staff Accountant, at (202) 942-1979 if you have questions.

Sincerely,

Larry Spirgel  
Assistant Director

John B. Bartlett  
UniFirst Corporation  
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