



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 20, 2007

Mr. Richard W. Lucas  
Chief Financial Officer, KSW, Inc.  
37-16 23<sup>rd</sup> Street  
Long Island City, NY 11101

**Re:           KSW, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**File No. 1-32865**

Dear Mr. Lucas:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding these comments, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief