



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

September 9, 2009

Mr. Floyd Warkol  
Chief Executive Officer  
KSW, Inc.  
37-16 23<sup>rd</sup> Street  
Long Island City, NY 11101

RE: **Form 8-K Item 4.01 filed August 21, 2009**  
**Form 8-K Item 4.01 filed September 3, 2009**  
**File #1-32865**

Dear Mr. Warkol:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon  
Staff Accountant