



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

June 29, 2009

via U.S. mail and facsimile

H. Thomas Hicks, Chief Financial Officer
URS Corporation
600 Montgomery Street, 26th Floor
San Francisco, California 94111-2728

**RE: URS Corporation
Form 10-K for the Fiscal Year Ended January 2, 2009
Filed March 3, 2009
Form 10-Q for the Fiscal Quarter Ended April 3, 2009
Definitive Proxy Statement on Schedule 14A
Filed April 22, 2009
File No. 1-7567**

Dear Mr. Hicks:

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 further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, me at (202) 551-3355, if you have questions regarding comments on the financial statements and related matters. For other comments, please contact Anagnosti, Staff Attorney, at (202) 551-3369, or in her absence, Jay E. Ingram, Legal Branch Chief, at (202) 551-3397.

Sincerely,

Terence O'Brien
Accounting Branch Chief