



DIVISION OF  
CORPORATION FINANCE

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

July 23, 2010

*By U.S. mail and facsimile to (415) 398-1905*

Mr. H. Thomas Hicks, Chief Financial Officer  
URS Corporation  
600 Montgomery Street, 26th Floor  
San Francisco, CA 94111

**RE: URS Corporation**  
**Form 10-K for the year ended January 1, 2010**  
**File No. 1-07567**

Dear Mr. Hicks:

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

Sincerely,

Terence O'Brien  
Branch Chief