



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

Mail Stop 7010

July 13, 2006

Mr. Terry J. McClain  
Valmont Industries, Inc.  
One Valmont Plaza  
Omaha, Nebraska 68154-5215

RE: Valmont Industries, Inc.  
Form 10-K for the fiscal year ended December 31, 2005  
Filed March 14, 2006  
File # 1-31429

Dear Mr. McClain:

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 Tricia Armelin, Staff Accountant, at (202) 551-3747, Jennifer Thompson, Staff Accountant, at (202) 551-3737 or, in their absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief  
Senior Assistant Chief Accountant