



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

March 17, 2008

via U.S. mail and facsimile

Donald J. Vrana
Senior Vice President and Chief Financial Officer
The PBSJ Corporation
5300 West Cypress Street, Suite 200
Tampa, Florida 33607

**RE: The PBSJ Corporation
Form 10-K for the Fiscal Year Ended September 30, 2007
Filed December 18, 2007
Form 10-Q for the Fiscal Quarter Ended December 31, 2007
File No. 0-30911**

Dear Mr. Vrana:

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, Al Pavot, at (202) 551-3738, or me at (202) 551-3355.

Sincerely,

Terence O'Brien
Accounting Branch Chief