



DIVISION OF  
CORPORATION FINANCE

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

August 4, 2010

*via U.S. mail and facsimile to (949) 595-5532*

Mr. Peter J. Moerbeek, Executive Vice President, Chief Financial Officer and Director  
Primoris Services Corporation  
26000 Commercentre Drive  
Lake Forest, CA 92630

**RE: Primoris Services Corporation**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**File No. 1-34145**

Dear Mr. Moerbeek:

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