



DIVISION OF
CORPORATION FINANCE

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

May 21, 2024

Kenneth Dodgen
Chief Financial Officer
Primoris Services Corp
2300 N. Field Street, Suite 1900
Dallas, Texas 75201

Re: Primoris Services Corp
Form 10-K for the year ended December 31, 2023
Filed on February 27, 2024
File No. 001-34145

Dear Kenneth Dodgen:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction