



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

November 17, 2017

Stacy McLaughlin  
Chief Financial Officer  
Willdan Group, Inc.  
2401 East Katella Avenue, Suite 300  
Anaheim, CA 92806

**Re: Willdan Group, Inc.**  
**Form 10-K for Fiscal Year Ended December 30, 2016**  
**Filed March 10, 2017**  
**File No. 001-33076**

Dear Ms. McLaughlin:

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,

/s/ Jay Ingram

Jay Ingram  
Legal Branch Chief  
Office of Manufacturing and  
Construction

cc: John-Paul Motley, Esq.