



DIVISION OF
CORPORATION FINANCE

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

March 25, 2021

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

Re: Willdan Group, Inc.
Registration Statement on Form S-3
Filed March 19, 2021
File No. 333-254483

Dear Ms. McLaughlin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Nicholas Lamparski at (202) 551-4695 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: John-Paul Motley