



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

November 28, 2017

Via E-mail

Mr. Mark W. Marinko  
Chief Financial Officer  
Great Lakes Dredge & Dock Corporation  
2122 York Rd.  
Oakbrook, IL 60523

**Re: Great Lakes Dredge & Dock Corporation  
Form 10-K for the year ended December 31, 2016  
Filed February 28, 2017  
File No. 1-33225**

Dear Mr. Marinko:

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/ John Cash

John Cash  
Branch Chief  
Office of Manufacturing and  
Construction