



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

June 12, 2017

Michael J. Fournier  
Chief Executive Officer  
Willbros Group, Inc.  
4400 Post Oak Parkway, Suite 1000  
Houston, TX 77027

**Re: Willbros Group, Inc.**  
**Registration Statement on Form S-3**  
**Filed June 1, 2017**  
**File No. 333-218413**

Dear Mr. Fournier:

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 Lisa Krestynick, Staff Attorney, at (202) 551-3056 with any questions.

Sincerely,

/s/ Kevin M. Dougherty *for*

H. Roger Schwall  
Assistant Director  
Office of Natural Resources

cc: Robert J. Melgaard, Esq.  
Conner & Winters, LLP