

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4631

May 31, 2017

<u>Via E-mail</u> Mr. George L. Pita Chief Financial Officer MasTec, Inc. 800 S. Douglas Road, 12th Floor Coral Gables, FL 33134

> Re: MasTec, Inc. Form 10-K for the Year Ended December 31, 2016 Filed February 24, 2017 File No. 1-8106

Dear Mr. Pita:

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 Accounting Branch Chief Office of Manufacturing and Construction