

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

December 4, 2019

Mónica Miloslavich Chief Financial Officer Grana & Montero S.A.A. Avenida Paseo de la República 4667 Surquillo Lima 34, Perú

Re: Grana & Montero S.A.A.

Form 20-F for the Year Ended December 31, 2017

Filed July 2, 2018

Form 20-F for the Year Ended December 31, 2018

Filed May 1, 2019

File No. 001-35991

Dear Ms. Miloslavich:

We have completed our review of your filings. 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,

Division of Corporation Finance Office of Manufacturing