



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

August 26, 2008

Room 7010

David A. Martin  
Principal Financial Officer and Principal Accounting Officer  
Insituform Technologies, Inc.  
17988 Edison Avenue  
Chesterfield, Missouri 63005-1195

**Re: Insituform Technologies, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**File No. 000-10786**

Dear Mr. Martin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief