



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

September 2, 2015

Via E-Mail

Mr. David A. Martin  
Executive Vice President and Chief Financial Officer  
Aegion Corporation  
17988 Edison Ave  
Chesterfield, MO 63005

**Re: Aegion Corporation  
Form 10-K  
Filed March 2, 2015  
File No. 1-35328**

Dear Mr. Martin:

We have reviewed your response dated August 20, 2015 and have the following comment.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

Form 10-K for the year ended December 31, 2014

3. Restructuring, page 79

1. We have read your response to comment 7 in our letter dated August 7, 2015. The costs related to the sales of Ka-te and Video Injection are costs that should be reflected in operating income. Refer to ASC 420-10-45-3 and ASC 420-10-99-1 and reclassify these costs.

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Aegion Corporation  
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You may contact Jenn Do at (202) 551-3743, Jeanne Baker at (202) 551-3691 or me at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters. Please contact Leland Benton at (202) 551-3791, or Jay Ingram, Legal Branch Chief, at (202) 551-3397, with any other questions.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction