



DIVISION OF
CORPORATION FINANCE

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

December 13, 2023

Kelly Huntington
Chief Financial Officer
MYR GROUP INC.
12121 Grant Street, Suite 610
Thornton, CO 80241

Re: MYR GROUP INC.
Form 10-K for the year ended December 31, 2022
Filed on February 22, 2023
File No. 001-08325

Dear Kelly Huntington:

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,

Division of Corporation Finance
Office of Real Estate & Construction