



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

December 15, 2010

**via U.S. mail and facsimile**

William G. Dorey, Chief Executive Officer  
Granite Construction Incorporated  
585 West Beach Street  
Watsonville, CA 95076

**RE: Granite Construction Incorporated  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 001-12911**

Dear Mr. Dorey:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief